Developing a framework to address the underrepresentation of black citizens in the chartered accountancy profession: Case of South Africa

by

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DEVELOPING A FRAMEWORK TO ADDRESS THE UNDERREPRESENTATION OF BLACK CITIZENS IN THE CHARTERED ACCOUNTANCY PROFESSION: CASE OF SOUTH AFRICA

I declare that the above thesis is my own work and that all the sources that I have used or quoted have been indicated and acknowledged by means of complete references.

I further declare that I submitted the thesis to originality checking software and that it falls within the accepted requirements for originality.

I further declare that I have not previously submitted this work, or part of it, for examination at Unisa for another qualification or at any other higher education institution.

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_____   _____31 May 2022_____
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DEDICATION

To Vatukulu VaGogo Sosina Mabasa

You serve as a daily reminder that nothing is impossible. Only the sky is our limit so let us keep on.

"Mi nga tshuki mi suka eka Xikwembu"

ACKNOWLEDGMENTS

- To my parents: To the world it looks like this journey started recently. Only you have all the stories of how it actually started 38 years ago and took a lot of investment. Thank you for providing solid foundations and waiting all these years to reap the ultimate benefits.
- To all my friends and family: You were consistent in your support. Always checking in, reaching out and extending love. Cheers.

To my pillars Mandla, Siboniso and Andani: This journey was at your expense. Thank you for giving me the space to focus on me. I made you listen to all my stories, so you could help unravel the chaos in my head at times. We made it!

ABSTRACT

Little is known about the lived experiences of Black aspirants journeying the pathway to becoming Chartered Accountants in South Africa. Democracy brought with it the promise of equal and unrestricted access to the profession for all citizens. However, almost 30 years into democracy the demographics of the chartered accountancy profession show Black Africans, who make up the majority in the country, as the least represented population group. The persistent underrepresentation over this prolonged period has placed the transformation imperative at the forefront of the government's national development goals. The profession itself has also undertaken various interventions to address the underrepresentation. However, scientific studies exploring the slow transformation, are limited. This study was therefore positioned to investigate the persistent low representation of Black citizens in the chartered accountancy profession in South Africa.

Through the lens of the theory of social closure, the researcher explored the experiences of 21 recently fully qualified Black CAs. A phenomenological design was adopted to explore and describe these lived experiences when navigating through the pathway. The researcher relied on semi-structured interviews (oral history) to extract thick and rich reflections of the participants' complex experiences. The competencies that aspirants were required to demonstrate to advance to certification were analysed, with specific focus given to barriers frustrating progress and why Black aspirants particularly are adversely affected by them. Thematically analysing the data, the researcher found that the experiences were underpinned by the participants' academic and socio-economic backgrounds and the influence of these backgrounds on the pathway; the existence of both supportive and destructive communities and their contributions to the experiences; as well as the participants' personal values, attitudes and beliefs. Overall, the findings show that although Black aspirant CAs are engaged in a professional endeavour, their experience within the profession is underpinned by their socio-economic realities, rendering the journey a traumatic experience. This analysis contributed to development of a transformative guide that can inform inclusive curriculum development and training requirements that will result in an accelerated increase in Black citizens qualifying as CAs.

<u>KEY TERMS</u>:

Transformation, Diversity, Accounting, Social closure, University, Framework, Competence, Pathway, Oral history, Exclusion

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LIST OF ABBREVIATIONS AND ACRONYMS

AA .... Academic Articles

AASB........... International Auditing and Assurance Standards Board

AESB........... International Accounting Education Standards Board

AGSA .... Auditor General of South Africa

APC............. Assessment of Professional Competence

B-BBEE .... Broad-Based Black Economic Empowerment

CA .... Chartered Accountant

CA(SA) .... Chartered Accountant (South Africa)

CAW............ Chartered Accountants Worldwide

CTA............. Certificate in the Theory of Accounting (obtained by completing a Postgraduate Diploma in Accounting Science)

EY .... Ernst & Young

FASSET ..... Finance and Accounting Services Sector Education and Training Authority

GAA............. Global Accounting Alliance

HDI .... Historically Disadvantaged Institutions

HEI .... Higher Education Institutions

HWI .... Historically White Institutions

IAASB.......... International Auditing and Assurance Standards Board

IAESB.......... International Accounting Education Standards Board

IFAC............ International Federation of Accountants

NDP............. National Development Plan

NQF............. National Qualifications Framework

PWC............ Price Waterhouse Cooper

RPL .... Recognised Prior Learning

SAICA .... South African Institution of Chartered Accountants

SAQA .... South African Qualifications Authority

TBF .... Thuthuka Bursary Fund

UJ................ University of Johannesburg

UKZN .... University of KwaZulu Natal

UL................ University of Limpopo

UNISA .... University of South Africa

URERC .... UNISA Research Ethics Review Committee

CHAPTER 1
ORIENTATION OF THE STUDY

1.1   INTRODUCTION

The roots of this study lie in the low representation of Black African South Africans in the chartered accountancy profession. The Black population in South Africa is defined to include citizens of African, Indian and Coloured descent (South Africa. B-BBEE Commission 2013:2). For purposes of this study, when referring to Black African South Africans (abbreviated to Black), the researcher refers only to those who are African and not of Coloured or Indian descent. Research shows that Black Africans were the most marginalised by apartheid, compared to all other races, and this continues to be the case post-apartheid (Mpofu 2015:572). This demarcation therefore allows the researcher to focus on a separable identifiable axle along which closure is enacted. Considering that this is the largest population group in the country, which is grossly underrepresented in the profession, conflating it with the Coloured and Indian population would detract from the essence of the study. After almost 30 years of democracy in a nation where Black citizens constitute the majority of the population, it would be expected that there would be increased Black representation especially in light of the high esteem in which the chartered accountancy profession is held, both within South Africa and globally. Whilst the democratic government, along with other professional accounting associations and popular press platforms, have spoken out against the slow pace of transformation, to date there are limited scientific studies available that seek to identify the root cause of the problem. It is precisely this lack of information that this study proposes to address by undertaking to scientifically explore why Black citizens continue to be underrepresented in the chartered accountancy profession in South Africa. In exploring this phenomena, the study will focus only on access to the profession and the roadblocks faced by Black aspirants in their early career stage.

The South African government has escalated transformation in the accountancy profession to priority level. Through its National Development Plan (NDP) the government has communicated that there is a need to prioritise an increase in scarce skills in order to alleviate poverty and positively impact the economy (South Africa. National Planning Commision 2011:29):

"In order to create an enabling environment in which economic growth may continue while allowing effective transformation to take place, the skills profile of the South African population needs to change and move towards reflecting the demographics of the country, while still meeting growth needs and maintaining standards" (South Africa. Department of Trade and Industry 2017:24).

This prioritisation comes as a result of a multiplicity of efforts to support the need to enhance the participation of Black citizens in the South African economy (South Africa. Department of Trade and Industry 2021:1). A legislative approach, enacted through the Broad-Based Black Economic Empowerment Amendment Act was initiated as early as 2003, with Codes of Good Practice supporting the implementation of the Act effected from 2007 (South Africa. Department of Trade and Industry 2021:1). These Codes of Good Practice, also known as Sector Charters, are targeted specifically at different sectors of the economy. The Codes are enacted only after consultation with industry and major stakeholders and are therefore considered fully binding (South Africa. Department of Trade and Industry 2021b:1). The Sector Codes are closely monitored and are amended as revisions become necessary. The chartered accountancy profession is considered impactful enough to warrant a Sector Code: Chartered Accountancy Sector Code. Initially effected in May of 2011, this code was implemented with the following objective:

"With this charter, the Chartered Accountancy Profession aims to increase the number of Black people, particularly Black women entering the profession, to reflect the country's demographic population. Black Chartered Accountants have been identified as possessing critical skills that are in short supply and yet in great demand in South Africa. The Sector aims to achieve 32,5% Black ownership target by 2016" (South Africa. Department of Trade and Industry 2011:4).

Ngcobo and Ladzani (2016:23) in their study which sought to evaluate the viability of this Code, concluded that if the set targets could be met, this could engender significant advances in the chartered accountancy profession as well as the economy. This finding echoes the sentiments of the government which at the inception of the Sector Codes expressed the same (South Africa. Department of Trade and Industry

2011). Whilst there has been great support for the Code, there has also been some contention. It is argued that the accountancy profession in South Africa is broader than just chartered accountancy. Consequently, a Code that supports the entire sector, rather than a single profession, should be considered (Van Wyk 2019:1). As with the ongoing monitoring process mentioned earlier, the Code is currently under revision with the objective of including the wider accountancy profession (Ryan 2019:1). The NDP, B-BBEE Act together with the Chartered Accountancy Sector Code present a legislative approach to addressing transformation. To become effective, appropriate mechanisms need to be identified to support the implementation of legislation.

As at February 2022, only 16% of chartered accountants in South Africa are Black (South. Africa. South African Institute of Chartered Accountants 2022:1). These percentages reflect an immense disparity to the Codes' target of 32,5% representation by 2016 and government's target of 81% (South. Africa. Department of Statistics South Africa 2020:ix). This 81% (47 454 / 58 429) represents the current ratio of Black citizens in South Africa's population demographics as depicted in Figure 1.1 below. The NDP specifically sets out to address the inequities of the past through achieving an equitable representation of races across all sectors (South Africa. Department of Trade and Industry 2017:6; South Africa. National Planning Commission 2012:466). A focus is drawn towards making extraordinary efforts in capacitating the country in critical skills areas such as chartered accountancy (South Africa. National Planning Commission 2011:317), to build a functional and capable state.

Figure 1.1 South African population demographic by ethnicity
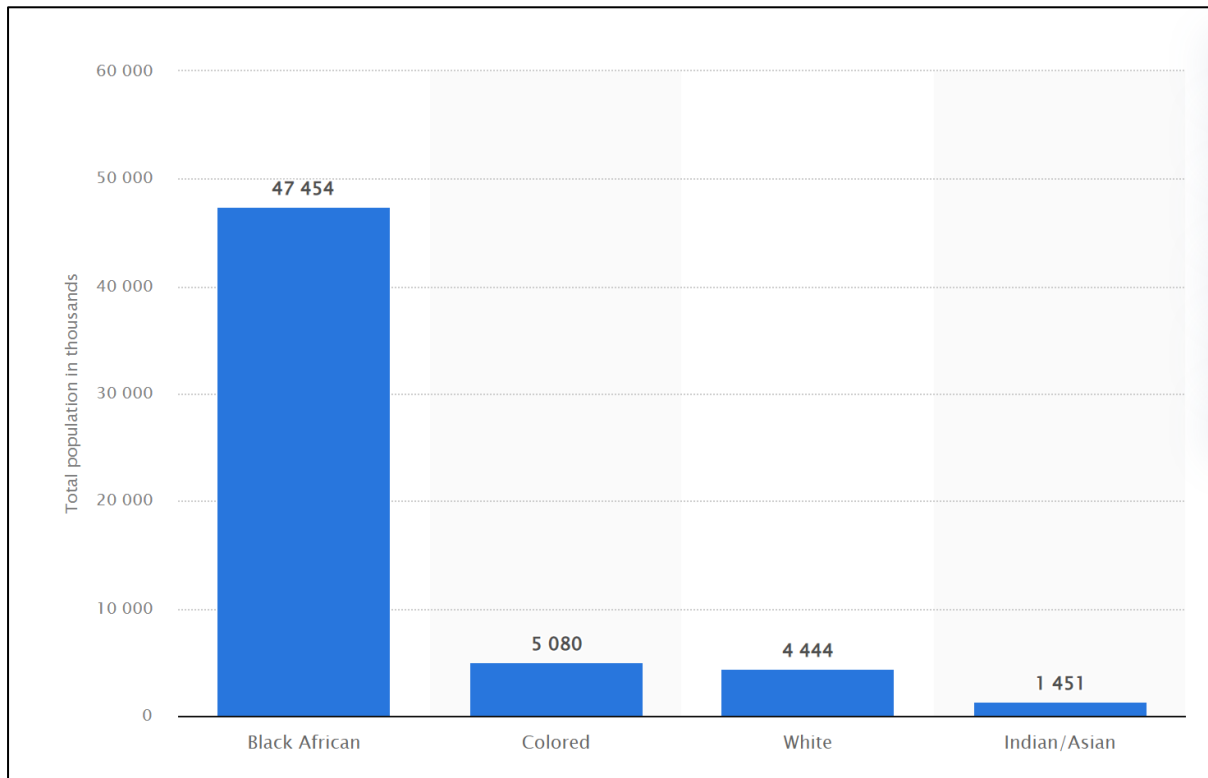
Reference: Statista (2022:1)

Scientific research in transformation is critical to support and advance the transformative efforts already initiated by the democratic government. Qualitative research becomes especially important as it supports the explanations underlying statistics presented in positivist studies (Bonnin & Ruggunan 2016:262). Literature reveals, that when tracked quantitatively, results indicate an increase in the number of Black citizens qualifying as professionals. However, the bar from which the measurement is drawn is so low that the percentage increases become less significant than what the numbers may suggest (Bonnin & Ruggunan 2016:255). The scarcity of studies that focus on the sociological and qualitative aspects of Black professionals in South Africa is also concerning, as studies of this nature would provide insight where quantitative studies prove limiting. This study is therefore positioned to support the country's transformation agenda by providing insights into the lived experiences of Black chartered accountants (hereafter, CAs) who make up the current numbers. Given that the last major research projects in this area were conducted before government formalised its intentions with regards to addressing critical skills (Hammond, Clayton & Arnold 2009:705; Wiese 2006:151; Weil & Wegner 1997:307;

Weil & Molteno 1992:71), further scientific exploration becomes necessary to advance the dialogue and explore additional intervention measures that would drive transformation. Figure 1.2. below serves to illustrate the transformative context within which the study is framed.

Figure 1.2 Contextual setting for the study
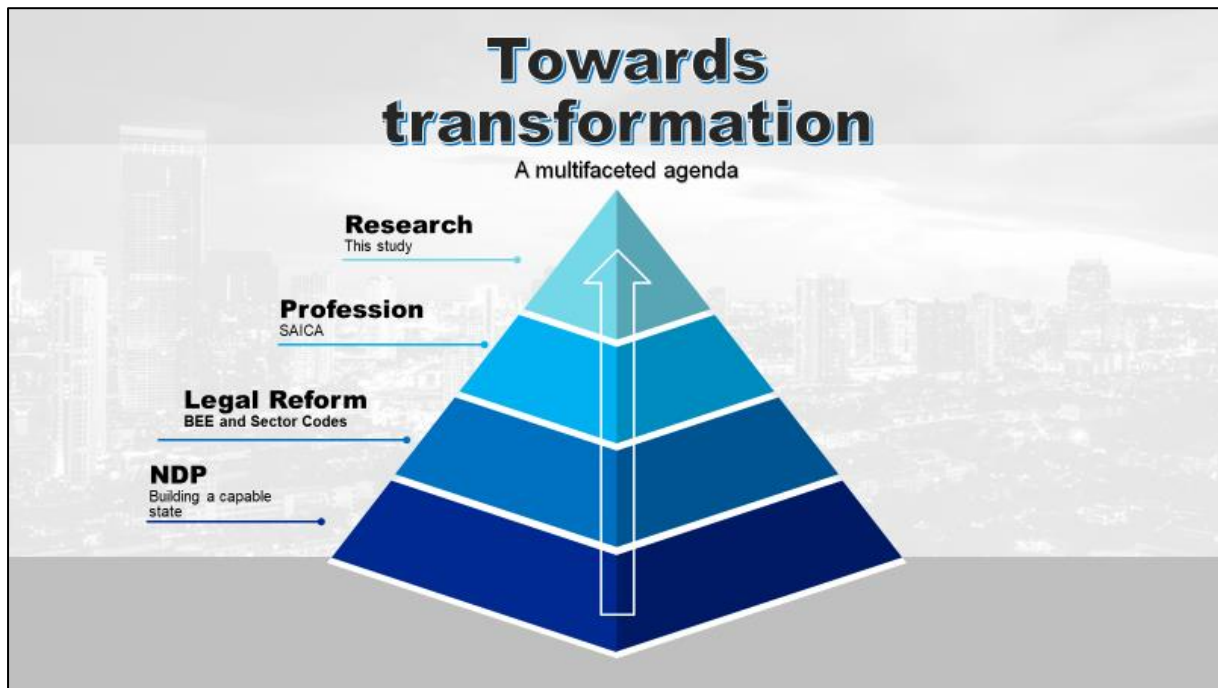
The study is contextualised within the framework of a democratic South Africa with government playing the role of regulator and promoter of transformation (Bonnin & Ruggunan 2016:255). The chartered accountancy profession, supported by other role players such as education and training, employers and organized labour, plays a crucial role in advancing government's agenda as many of its professionals work within the private sector (Bonnin & Ruggunan 2016:255). Where government and the profession have initiated moves towards transformation through the respective use of legal and professional approaches, this study seeks to further those advances through scientific enquiry. The background of the study is discussed in the section that follows.

1.2   BACKGROUND TO THE STUDY

1.2.1 The political backdrop of the study

The birth of a democratic South Africa ignited a myriad of possibilities that could never have been imagined under the apartheid dispensation. The first democratic elections were held in 1994 resulting in the inauguration of Mr. Nelson Mandela as the first democratically elected president of the country (South African History Online 2020:1). This kick-started the process of re-envisioning a new South Africa with a democratically elected government at the helm of implementation.

Policy changes were almost immediate. In 1994, the Reconstruction and Development Programme was introduced with a specific focus on redressing the economic challenges stemming from apartheid. The Constitution of the Republic of South Africa followed in 1996, its focus on the rights of citizens (South African History Online 2020:1). Within the same year a new macroeconomic policy was introduced: Growth, Employment and Redistribution (GEAR). Its aim was primarily focused on redefining how the economy would function going forward (Heintz 2003:1). Many policies took shape and form under the new government. To provide a comprehensive long-term vision for the country, the National Development Plan was introduced in 2010. The NDP drew from other macro policies as its aim encompassed the need to eliminate poverty and reduce inequality by a target date of 2030. Chapter 9 of the plan specifically targeted the improvement of education and training with the objective of not only increasing access but also expanding the national throughputs specifically for areas identified as critical skills. These skills include actuarial sciences, engineering, financial management, medicine, as well as chartered accounting which constitutes the main focus of this research (South Africa. National Planning Commision 2011:317).

Although the NDP targets were established on great expectations, time has revealed a myriad of challenges that persist in hindering the strides the country aims to make with regards to critical skills.

1.2.2 The challenges of progressing towards NDP goals

The socio-economic legacy of apartheid continues to plague the envisioned progress towards achieving the goals defined by the NDP. Annual statistics reporting on national student enrolment and performance in institutions of higher learning, identify Black students as the lowest performing population group, and disproportionally so (South Africa. Department of Statistics 2017:54). Similarly, within the chartered accountancy profession, annually reported statistics reveal that the number of Black candidates qualifying as CAs is significantly low when compared with other ethnic groups (South Africa. South African Institute of Chartered Accountants 2022b:1). Of concern is the cause of this disparity, which is not unique to accounting. Research shows that other traditional professions such engineering, law and medicine continue to battle to make significant strides in transformation (Bonnin & Ruggunan 2016:255). In their book chapter evaluating professions in South Africa, Bonnin & Ruggunan (2016:261) conclude that race continues to shape the structure of professions to this day, even though legal de-racialisation has been affected. They further add that the while the transformation project has rapidly advanced within public sector, the rate of progress in the private sector (where professions dominate), is low, which has contributed to government's interventionist strategies. Whilst these patterns are similar to those prevailing in Western states and can, consequently, lead one to conclude that the problem is global, South Africa is noted as an exceptional case as it is the majority demographic of the population that continues to be excluded from participating in the traditional professions (Bonnin & Ruggunan 2016:262). Since the legal machinery of apartheid has been collapsed (Coetzee 2016:20), this suggests that the social engineering of the country as a legacy of apartheid hinders progress towards achieving the transformation orientated NDP goals. Education, which underpins all professional qualifications, is one the sectors most severely affected by the socio-economic stratification of the population.

1.2.3 Contextualising basic education

Under colonial and apartheid rule in South Africa, the state was organised along lines of race and ethnicity (Mpofu 2015:572). The plight of education for Black people is often reported from the advent of apartheid in 1948. Research, however, shows that educational challenges for Black people precede the enactment of the Bantu

Education Act in 1953. Under colonial rule, Black schools were mainly controlled by missionaries even though there were some state run and community-based schools (Christie & Collins 1982:62). During this period the funding and educational provision for Black people was far below what was afforded white people (Christie & Collins 1982:62). Conditions were much the same after the enactment of Bantu education by the apartheid government in 1953. Bantu schools continued to be poorly funded and resourced, with the government contributing little to their upkeep and to the training of teachers (Christie & Collins 1982:62), essentially offering an inferior quality of education to Black people (Coetzee 2016:79). This was by design as the objective of controlling the education afforded to Black people was twofold: to limit Black people to roles associated with unskilled labour and strip their sense of belonging as citizens of South Africa, by reducing them to members of tribes in rural South Africa (Gallo 2020:16). This control would fit perfectly into the greater scheme of segregating society in a way that ensured white (Afrikaans) domination and Black subservience (Christie & Collins 1982:63). Bantu education was officially lifted in 1979. It was however replaced by the Education and Training Act of 1979 which enforced similar racially segregated educational practices (Gallo 2020:18). It was only under the democratic dispensation in 1996 that the South African Schools Act was promulgated without race related restrictions (Gallo 2020:18). Schools would be desegregated (Ndimande 2013:31), as part of the greater transformation of the country. Under the new dispensation schools would be classified in accordance with a poverty index namely, quintiles rather than race. Quintile 1-4 representing the poorer schools in society and quintile 5 reserved for the more affluent schools (Coetzee, Janse van Rensburg & Schmulian 2016:313). The literature reports how schools categorised under quintile 1-4 tend to not only be poor and under-resourced (McGhie et al 2020:27), but they carry the identity of former Bantu schools with quintile 5 schools representing former White schools (Coetzee et al 2016:313). After all these years under democracy it is the white schools that are desegregated, with black schools unaffected (Ndimande 2013:31). The desegregation of white schools represents a shift to schools with better resources, smaller class sizes, better trained teachers and overall a better quality of education for Black learners (Ndimande 2013:31). However, research shows that, due to socio-economic circumstances, the majority of Black learners in the country still attend the poorer schools with poorer educational outcomes (McGhie et al 2020:22; Coetzee et al 2016:313). When Black learners are compared

with each other, it is those who attend former white (higher quintile) schools who perform better in the matric examinations (Walker & Hoppener 2017:1). It is also the higher quintile schools that show better pass rates for mathematics (Roos & Carpenter 2020:225) and, therefore, enjoy increased access into professional qualifications (Walker & Hoppener 2017:1). It is possible to infer from this information that it is mostly Black learners that attended higher quintile schools who we expect to see pursuing professional qualifications. These learners make up a minority of Black learners in the country.

This context of basic education is important because it assists the researcher in understanding the basic education system that continues to feed into the higher education system today and provides some depth to the challenges reported in literature. It also provides context to the legacy issues within higher education and professional qualifications, that were essentially part of the greater socio-economic design of the country. In the next section the researcher contextualises higher education, which is the entry point to the CA pathway.

1.2.4 Contextualising higher education

Higher education, which provides entry to the pathway, proves to be a challenging endeavour for Black students. Historically, higher education was also segmented by race, ethnicity, class, and geography (Adonis & Silinda 2021:74). White citizens enjoyed economic, cultural and social domination, whilst all other races assumed roles of subordination (Mpofu 2015:573; Verhoef 2013:167; Hay & Monnapula-Mapesela 2009:11; Badat 2010:4; South Africa. Department of Education 1997:4). The stratification of society in this manner enabled the state to "centralize, administer and uniformly impose its ideology on the educational policy in line with its Apartheid project" (Soudien 2008:665-666; Reddy 2004:9). The legacy of a racially segregated state therefore promoted a racially and ethnically fragmented higher education sector (Adonis & Silinda 2021:81; Thomas & Maree 2021:2; Mzileni & Mkhize 2019:4). The emergence, roles and cultures of HEIs continue to bear traits of white domination (Adonis & Silinda 2021:81; Mzileni & Mkhize 2019:4; Thomas & Maree 2021:2). As a consequence, the higher education sector reflects the history of unequal relations of power perpetuated during both colonial and apartheid rule (Adonis & Silinda 2021:74).

The expectation of a democratic South Africa would therefore be a renewed environment enabling access to all citizens.

In contemporary South Africa the higher education ideology is positioned as transformative in nature with equality at the core (South Africa. Department of Education 1997:7). Pivotal policy changes that aim to reform higher education have been effected by government (Walker 2005:47). These include increasing access of underrepresented ethnic groups to HEIs and, more recently, increasing the retention and success rates of the same (South Africa. National Planning Commission 2011:261). The massification of universities to provide access for previously marginalised ethnic groups has resulted in significant growth of the sector (Manik 2015:227). Universities are now fairly representational of society's demographics with classes comprising students from diverse backgrounds (Schmulian & Coetzee 2019:528). The diversity encompasses the convergence of a variety of backgrounds, schooling systems, income and socio-economic groups (Papageorgiou 2017:212). Whilst this is a successful transformative endeavour, the massification has, however, presented its own challenges evidenced by the low retention and success rates of Black citizens that do not correlate with access granted (Roos & Carpenter 2020:228). Student retention and success in higher education is currently undermined by high attrition rates unevenly skewed towards Black students (Coetzee, Leith & Schmulian, 2019:466; Van Zyl 2017:33). Many of these students do not make it past first year and many others never graduate (Roos & Carpenter 2020:222). Those who do complete their qualifications still tend to take longer than prescribed (Roos & Carpenter 2020:222) and pass with relatively poor grades (Manik 2015:230). Research attributes this high attrition of Black students mainly to the prevalence of socio-economic barriers (Adonis & Silinda 2021:76), as well as poor articulation between basic education and higher education.

Further research reveals how the back and forth movements in curriculum outcomes in basic education (Bruwer & Ontong 2020:15), against the steady stance held by higher education, have caused a misalignment in the two sectors resulting in adverse experiences on the transition from one to another for students (South. Africa. Council on Higher Education 2013:60). Government has emphasised the need for universities to take accountability for narrowing the gap between basic and higher education by

considering new and creative ways of teaching and learning together with economic and structural reforms rather than micro interventions constantly requiring students to adapt (Bernard 2015:250).

1.2.5 Isolating the challenges for Black learners in higher education

Scientific research has been conducted to identify the splinters that continue to hinder academic progress of Black learners. Much of the research draws a correlation between the persistently low performance of Black citizens and their socio-economic circumstances (Gallo 2020:23; Aboo 2017:1; Coetzee, Janse van Rensburg & Schmulian 2016:309; Barac 2015:75; Manik 2015:234; Sartorius & Sartorius 2013:404). Commissioned research undertaken by government has revealed the same. A national study conducted by the Department of Higher Education and Training (DHET) evaluated the performance of students entering higher education in 2000 and tracked their performance for the full duration of their undergraduate programme (South Africa. Department of Higher Education and Training 2016a:10). Whilst the population of the study was not stratified by race, the study attributed the main contributors to poor performance of students to poor schooling background; a lack of finances; a lack of appropriate accommodation and the impact of HIV on families (South Africa. Department of Higher Education and Training 2016a:84). Another study was undertaken by The Rural Education Access Programme (REAP) from 2007-2008, this time at a provincial level. The objective of the study was to identify factors that were stifling the progression and success of students identified as disadvantaged in their preparation for university (Jones, Coetzee & Bailey 2008:21). In the case of this study, disadvantaged considers geography, financing, schooling, language and other socio-cultural factors that could have an influence on the student's preparation for university (Jones et al 2008:21). At the time of the study the research revealed three areas of concern that impact student performance negatively: (i) disadvantaged students are facing more challenges than other students; (ii) there existed a complex relation between finances, academia and socio-cultural factors for students; and (iii) challenges were intensified by the lack of immediate support (Jones *et al* 2008:81). The disadvantaged students were identified as mainly Black (Jones et al 2008:81:25). Within the chartered accountancy profession, the lagging performance of aspirant Black CAs is attributed to similar socio-economic factors such as poor schooling background (Lubbe 2017:9; Barac 2015:8); inadequate language and numeracy skills

(Lubbe 2017:9; Papageorgiou 2017:227; Coetzee et al 2016:308); financial constraints (Aboo 2017:7; Moodley & Singh 2015); lack of support and poor study skills (Barac 2015:78-86). Interventions that have been developed have sought to directly address these identified causes.

The effects of apartheid clearly remain prevalent in education. After almost 30 years of democracy, it is Black learners that show up as the lowest performers in higher education institutions (HEIs) and thus, the most excluded group in professions. Efforts towards unveiling the causes behind the disparity in performance when compared to other ethnic groups, have consistently revealed socio-economic challenges as the main contributing factor. Interventions aimed at mitigating the challenges are discussed in the next section.

1.2.6 Addressing the identified challenges

Measures to address the identified challenges have been put in place. The government as a policy owner has intervened (Bonnin & Ruggunan 2016:261; Reddy 2004: 38). A major intervention put in place by the democratic government to address poor academic performance, has been the option for students to pursue extended and flexible curricula which will allow for differentiated access into academic programmes (South Africa. Council of Higher Education 2013:97; Golding 2013:18; Hans 2014:39; Shandler 2010:202; Yun 2014:36). Further to the programme adjustments and related support, government has spearheaded a significant intervention to address the financial constraints, namely the National Student Financial Aid Scheme (NSFAS). The funding agency was established in 1996 with the mandate to support access to, and success in higher education for poor and working-class families who would otherwise not be able to afford to study (NSFAS 2022:1). The financial support granted to qualifying students ensures that their registration, tuition and accommodation is covered (i.e., the other socio-economic concerns), whilst also making provision for the cost of books, meals and transport (NSFAS 2022:1). Initially, the model appeared to be appropriate. However, by 2015 students who didn't meet the qualifying criteria protested their exclusion from the scheme. These students mainly came from middle-class families (South Africa. Department of Higher Education and Training 2016b:1). The national protest was so disruptive that it halted operations in the entire higher education sector and forced government to reconsider how the middle class could also

be funded (South Africa. Department of Higher Education and Training 2016b:2) Recognising the need to continue to strive to achieve its transformational targets, a comprehensive approach, comparable to benefits in the previous NSFAS model, is currently under consideration (South Africa. Department of Higher Education and Training 2016b:4). The government has therefore provided educational access and cushioned it with a financing initiative.

To further support the initiatives at the institutional level, comprehensive support programmes have been extended to students (Mayet 2016:6; Potgieter, Harding, Kritzinger, Somo & Engelbrecht 2015:112; Pym 2013:358). Additionally, individual monitoring of student performance has also become common practice with the aim to identify and put in place early intervention strategies (Mayet 2016:4; Jones et al 2008:11; Coutts 2007:329; Van Schalkwyk 2007:9565). Within the chartered accountancy profession, skills development funds have been set aside to fund specifically Black students. Through the Finance and Accounting Services Sector Education and Training Authority (FASSET), support is granted to tuition providers (like universities) in the form of financing initiatives and programmes that will specifically assist Black students in succeeding in their studies (Finance and Accounting Services Sector Education and Training Authority 2022:1). The South African Institute of Chartered Accountants (SAICA) runs a comprehensive scholarship programme, Thuthuka Bursary Fund , with the sole focus of supporting aspirant Black CAs from disadvantaged socio-economic backgrounds, to qualify as CAs so as to transform the demographics of the profession to align with South Africa's demographic profile (South Africa. South African Institute of Chartered Accountants 2020a:1). Established in 2005, the scholarship includes all the components of a comprehensive funding model identified as necessary in a South African setting: financing of tuition, accommodation and meals (Mantshantsha 2006:18); provision of supplemental instruction; life skills workshops and mentorship (Barac 2015:87; De Jager 2014:55). It has subsequently been extended to provide mathematics tuition to high school learners (Bonnin & Ruggunan 2016:255). It has taken the consolidated effort of various stakeholders to support government's vision.

Major effort has thus been undertaken by government with the support of the profession and other stakeholders to avail access to professions for Black citizens.

These efforts are however undermined by the persistent underrepresentation of Black CAs within the profession. This underrepresentation jeopardises not only the vision of the profession to equitably represent South Africans, but also contributes to thwarting government's vision of building a transformed and capable state. In the section that follows the researcher provides an overview of the chartered accountancy profession which forms the basis for this study.

1.2.7 A focus on chartered accountancy

In the NDP, the National Planning Commission believed that increasing capacity could only be realised through government "drawing on the energies of its people, growing an inclusive economy, building capabilities, enhancing the capacity of the state, and promoting leadership and partnerships throughout society" (South Africa. National Planning Commision 2011:24). South Africa, therefore, needs all its people to grow, which counters the narrative that apartheid sought to achieve, where wealth creation was designated for only a few by actively withholding the participation of particular races and ethnic groups (Coetzee 2016:8; South Africa. Department of Trade and Industry 2017:6). To enable this segregation within the chartered accountancy profession during apartheid, separate universities were set aside for Black citizens to attend in their designated "homelands" (Hammond et al 2009:712; Reddy 2004:17). The qualification authority for the profession, the SAICA, did not grant accreditation to these homeland institutions to offer qualifications that articulated into the profession, which made it impossible for Black citizens to even consider a career as a CA (Verhoef 2013:167; Hammond et al 2009:712). The lack of access of Black citizens to the profession was further enhanced through government legislation that limited movements of Black citizens between rural and urban South Africa (Mzileni & Mkhize 2019:4) The legacy of this segregation is a chartered accountancy profession largely dominated by white professionals (Coetzee 2016:8), even 27 years after the advent of democracy. This background is important as it provides context to the profession's existing demographic. The Figure 1.3 below provides a depiction of SAICAs membership by race between 2010 (the implementation of the NDP) and 2020.

Figure 1.3 SAICA Membership statistics by race

SAICA Membership 2010 - 2022

Legend: BLACK, COLOURED, INDIAN, WHITE, OTHER
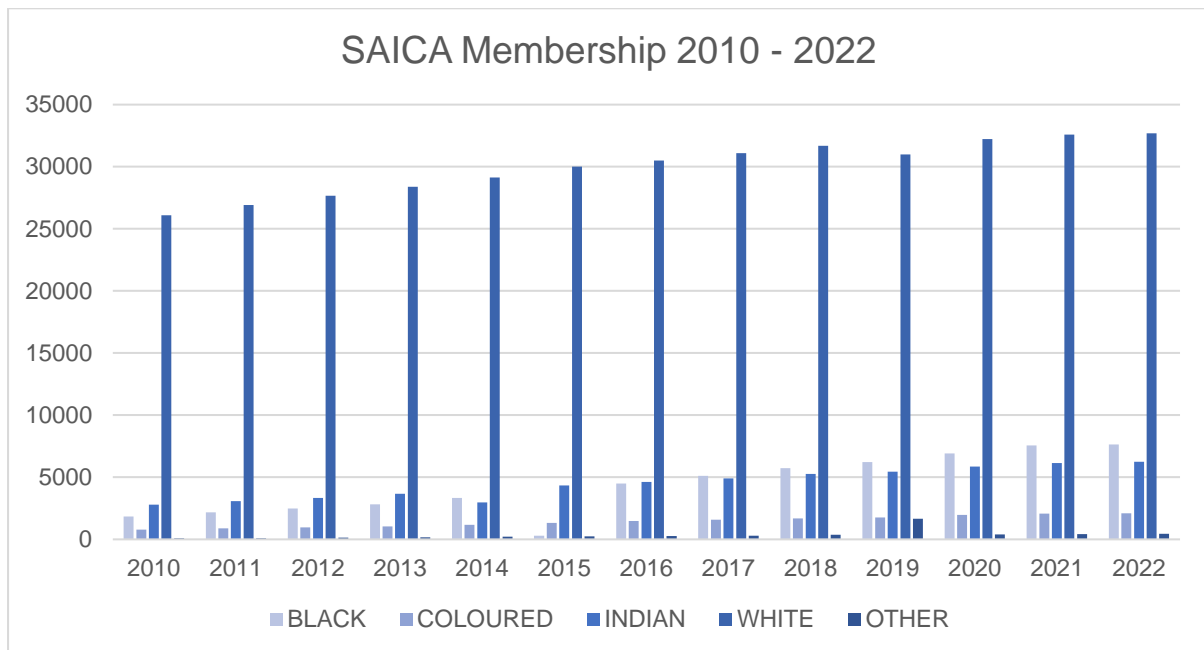
Reference: South African Institute of Chartered Accountants (2022:2)

The Figure 1.3. shows that there are more Black citizens qualifying as CAs. There is, however, a parallel increase happening with white CAs. Consequently, the representation of Black CAs in the profession remains insignificant. The expectation would have been that the legislated de-racialisation (through the NDP, B-BBEE, Sector Codes), along with transformative efforts by the government and the profession, would have resulted in an ethnic representation congruent with the demographics of South Africa. Considered within the context of the population demographics the percentage increases in representation (now at 16% for Black CAs) can be misleading since the base from which it is calculated is insignificant in the first place. Of value at this stage is to identify the nuances (through qualitative inquiry) that inform the slow progress in equitable representation (Bonnin & Ruggunan 2016:256). Within the context of this study, the researcher will, therefore, through the lens of social closure, explore the lived experiences of aspirant Black CAs, so as to identify further interventions towards transformation. The experiences of the aspirants will be tracked along the full pathway to certification, thus allowing the researcher to focus on the access to the profession and roadblocks that hinder this access. In the section that follows the researcher explains how one can qualify as a CA in South Africa.

1.2.8 Qualifying as a chartered accountant in South Africa

The pathway to certification as a CA is defined by the SAICA. The process comprises the completion of a formal under- and postgraduate qualification at an accredited higher education institution, followed by a learnership and two professional assessments (South Africa. South African Institute of Chartered Accountants 2018:1; Terblanche & Waghid 2020:3). A key feature of progressing along this pathway is that the candidate must be able to demonstrate the required competencies at each level (South Africa. South African Institute of Chartered Accountants 2018:1). The pathway is depicted in Figure 1.4 below.

Simplistically presented, this pathway appears linear and, therefore, easily achievable. However, the high rate of attrition along the pathway, and the low representation of Black aspirant CAs (Parsons, Davidowitz & Maughan 2020:178), invokes the desire to understand what complicates the journey for this ethnic group. This pathway forms the cornerstone of this research study, as it demarcates the period of the lived experiences that will be explored.

Figure 1.4 The pathway to qualifying as a CA

1. **University entry**
   Pre-set admission criteria must be satisfied to gain access

2. **Undergrad degree**
   Students must graduate at an _accredited_ institution.

3. **Post grad degree**
   - Post graduate qualification must achieved prior to sitting for professional assessments,
   - At an accredited institution

4. **Certificate in the Theory of Accounting (CTA)**
   - Generally runs concurrently with the post grad degree.

5. **Initial Test of Competence**
   First standardised professional assessment

6. **Learnership**
   - Brings theory to life
   - Work-based learning

7. **Assessment of Professional Competence**
   Final professional assessment

Reference: Researcher's own

This discussion of the pathway concludes the discussion of the background to the study. In the section that follows the researcher outlines the problem investigated.

1.3   PROBLEM STATEMENT

Despite the promise of greater access to higher education and employment opportunities (South Africa. National Planning Commision 2011:467), provided against the backdrop of a democratic dispensation, the number of Black citizens who are qualifying as CAs remains significantly low (South Africa. Department of Trade and Industry 2017:11). The expectation would have been that greater access would equate to better representation. A close look at statistics reveals that at the inception of the South African National Development Plan in 2010 only 5% of CAs were Black (South Africa. South African Institute of Chartered Accountants 2010:1), and 27 years into democracy the number has increased to just 16%, which is far from representative of the country's demographics. The underrepresentation of the majority of the population in the profession is negatively impacting the transformation imperative within the skills landscape in the country, as government has highlighted chartered accountancy as one of the scarce skills desirable for building a successful economy and society (South Africa. National Planning Commision 2011:144).

The research problem can therefore be stated as follows:

> **The persistent underrepresentation of Black citizens in the chartered accountancy profession in South Africa is negatively impacting the transformation imperative within the skills landscape of the country, as well as the economy and society.**

The section that follows outlines the theoretical lens through which the researcher seeks to address the stated problem.

1.4   THEORETICAL FRAMEWORK

The theoretical framework chosen for this research study is based on Weber's theory on social closure (Murphy 1984:548), as it pertains to the chartered accountancy profession within a South African setting. In this section, the researcher outlines the primary modes of exclusion associated with social closure. The researcher also

discusses how the modes of exclusion manifest themselves in ensuring limited participation of Black South Africans in the chartered accountancy profession.

In Murphy's (1984:548-549) interpretation of Weber's theory, he proposed social closure as a frame to be used in evaluating market domination. He hypothesized social closure as the use of power to monopolise advantages to one group by the closing off of opportunities to those considered "inferior or ineligible" (Murphy 1984:549). Essentially, the concept of monopolisation restricts access to resources to a controlled circle of eligible people (Murphy 1984:548). Closure, broadly defined, refers to the process engaged to mobilise power to enhance or defend a group's rights to resources. Resources may include land, arms, means of production and knowledge. When the group then exerts the power needed to secure its access to the advantages associated with the said resources by putting in place restrictive criteria to exclude others, it practices the notion of exclusion (Murphy 1984:549). When the practice of exclusion is based on societal constructs such as race, ethnicity, religion, language, gender, class and education (amongst other social constructs), the exclusionary practice is termed social closure.

With reference to South African accounting, the chartered accountancy profession has been singled out in government's initiatives to transform the economy (South Africa. National Planning Commission 2011:317; thereby inadvertently excluding every other accounting profession in the country (Van Wyk 2019:1). Previous research has also suggested that the profession is restrictive and functions within a restricted market (Coetzee 2016:53; Barac 2015:75; Hammond et al 2009:711), identified as mainly the private sector (Bonnin & Ruggunan 2016:255). Further to this, the Chartered Accountancy Sector Code confirms CAs as the only group eligible to register and practice as Registered Auditors in the country (South Africa. Department of Trade and Industry 2017:8). The advantages associated with being a CA are further legally confined only to those who hold the designation (South Africa. South African Institute of Chartered Accountants 1994:1). Policy as well as the legal apparatus put in place to ensure that the advantages associated with being a CA are secured, thus fall within the exclusionary framework described by Murphy as closure. The nature of exclusion under examination in this study is within a professional context, and therefore defined as professional closure.

Professional closure is identified as the restriction to advantages associated with a profession on the basis of educational or professional attainment (Annisette 2017:40). Due to its subtle nature, professional closure is often lost in the identification of the broader constructs of class, gender and race (Hammond et al 2009:713; Sian, Agrizzi, Wright & Alsalloom 2020:8; Lehman 2019:3; Verhoef 2013:19; Hammond et al 2012:332; Sian 2011:363; Sian 2007b:831; Kim 2008:1346, 2004:95; Hammond 2003:9; Hammond 1997:29). When analysed in isolation, it becomes evident that credentials form the basis of exclusion with professional closure (Barac 2015:77; Hammond et al 2009:705; Hammond 2003:20; Annisette 2000:656). The effects of profesional closure within the African context are well illustrated in the groundbreaking works of Sian (2007b; 2007b; 2011) in Kenya and Ogharanduku, Jackson and Paterson (2021) in Nigeria. Professional credentialing refers to a "claim to valuable skills that place the claimant in line for special opportunities and privileges not granted to those who are not skilled in that way" (Murphy 1984:557). Previous research on credentialing shows that the process tends to reward social and cultural aesthetics associated with economic elites rather than rewarding technical, i.e. professional competency (Hammond et al 2009:716; Coetzee 2016:52; Murphy 1984:550). With specific reference to the SAICA, professional credentialing is affected through the rigorous accreditation of tuition providers, intensive assessments at both academic and professional levels, highly regulated learnership programmes, and the certification of those deemed worthy of being associated with the profession (Barac 2015:77; Heathcote 2012:34). In the case of South Africa, where all aspirant CAs are subjected to the same credentialing environment, to then have Black aspirants lagging far behind all other aspirant racial groupings suggests that there are other significant (socio-economic) factors at play that exert a significant influence on professional closure (Annisette 2017:39). The researcher of this study can therefore not examine exclusionary practices in the profession without consideration of exclusionary dynamics in society.

The hyper-racialisation of society resultant of apartheid extends the professional closure to social closure (Bonnin & Ruggunan 2016:254). This phenomenon is easily understood through the observation of South Africa's apartheid regime, where race was used to socially stratify society as a means of restricting access to educational opportunities, employment and other socio-economic advantages to a select

groupings (Mzileni & Mkhize 2019:4; Murphy 1984:559). Although race was the defined basis of exclusion, the design of apartheid ensured that its effects extended into all aspects of society, thus solidifying the firm intersection between race and other socio- economic constructs. It is within this framing that research reports that a Black aspirant CA who could not access good basic educational opportunities due to their socio-economic status will likely experience the effects of this throughout their pursuance of the pathway (Jansen & De Villiers 2016:25; McGhie et al 2020:27), and further into the profession (Bonnin & Ruggunan 2016:262). Previous research also deems it uncommon to attain an elite education without prior access to the opportunities associated with capital wealth (Hammond et al 2009; Coetzee et al 2014, 2016). The interplay between the two modes of closure (professional and social) in excluding black CAs from the profession, means the Black aspirants have much more to contend with in accessing the profession when compared to a white counterpart (for example) who may only be contending with credentialing challenges. The theory of social closure (underpinned by social closure in this study) is therefore well placed to provide an understanding of the various manifestations of closure within the profession in South Africa (Larson 1977 as referenced from Coetzee 2016:50).

Against the background of South Africa's history, and taking into account all of the initiatives of both government and the SAICA to directly address the factors hindering transformation, the persistent underrepresentation of Black citizens suggests that there may exist modes of closure that dismiss Black South Africans from full participation in the profession (Barac 2015:77). Therefore, the researcher of this study will, through the lens of Weber's social closure theory, explore the lived experiences of Black South Africans on their pathway to qualification. The researcher will analyse the points on the pathway to qualification where forms of social or professional closure are experienced, seeking to understand why the exclusion is so prevalent amongst the Black population. The results of this exploration and analysis will aid the researcher in developing a transformation framework that will inform transformative and inclusive curriculum development and training requirements that would lead to an accelerated increase in Black citizens qualifying as chartered accountants within a South African context.

1.5 PURPOSE OF THE STUDY

The purpose of the study is to investigate the low representation of Black citizens in the chartered accountancy profession in South Africa. The recommendation of a diversity framework that can inform inclusive curriculum development and training requirements that would result in an accelerated increase in Black citizens qualifying as CAs, would be the ultimate outcome of the study.

1.6   RESEARCH OBJECTIVES AND RESEARCH QUESTIONS

The researcher sets out to achieve the following objectives:

i.   To explore the experiences of Black CAs in South Africa when navigating through the pathway.

ii.   To analyse the competencies that an individual needs to demonstrate as they advance through the pathway.

iii.   To identify indicators of closure in the pathway to qualifying as a CA for Black South Africans.

iv.   To describe why Black South Africans are so adversely affected by these indicators.

v.   To develop a transformation framework for supporting Black South African students in navigating the chartered accountancy pathway in South Africa.

The related research questions are posed follows:

i.   How do Black people experience the pathway to qualification as a CA in South Africa?

ii.   What competencies need to be demonstrated by an individual in order to advance on the pathway to qualify as a chartered accountant?

iii.   Where in the pathway to qualifying as a chartered accountant do the indicators of closure exist, and how do they manifest themselves?

iv.   Why are Black South Africans so adversely affected by these indicators?

v.   What framework can be developed to best support Black South African students in navigating the pathway to qualifying as chartered accountants?

1.7   THESIS STATEMENT

There exist indicators of social and professional closure in the pathway to qualifying as a CA which are hindering Black South Africans from the fully participating in the profession.

1.8   SCOPE OF THE STUDY

The researcher acknowledges the existence of more than one statutory professional accounting organisation in South Africa. However, the researcher has chosen to focus on the CA designation due its pervasive influence in the economy and status provided

by the NDP. The researcher's proximity to the profession also piqued her interest in the underrepresentation of Black CAs specifically.

1.9 DEFINITIONS OF TERMS AND CONCEPTS

The following definitions are important for providing context within this study.

1.9.1 Transformation

Technically the term transformation is defined as "an act, process, or instance of transforming or being transformed" (Merriam-Webster.com 2020). In South Africa the term has been adopted to explain the change that is necessary to achieve redress. According to De Vos (2010:1) of Constitutionally Speaking, the term can be explained follows:

> "It envisages a complete transformation of the legal system as well as a dismantling of the structures which still help to perpetuate the disgraceful racial and gender inequality in our society and continues to subjugate the majority of South Africans – both economically and socially".

The latter meaning as explained by De Vos (2010:1) is therefore adopted for purposes of this research study.

1.9.2 Black

By governmental standards in South Africa, this is a collective term which refers to people classified as: "Africans, Coloureds and Indian:

> (a) who are citizens of the Republic of South Africa by birth or descent; or

> (b) who became citizens of the Republic of South Africa by naturalisation- (i) before 27 April 1994; or (ii) on or after 27 April 1994 and who would have been entitled to acquire citizenship by naturalisation prior to that date" (South Africa. B-BBEE Commission. 2013:2).

1.9.3 Chartered Accountant (South Africa)

Only a member of the South African Institution of Chartered Accountants is entitled to use the designation "Chartered Accountant (South Africa)", abbreviated "CA(SA)"

(South Africa. South African Institute of Chartered Accountants 1994:1). For the purposes of this study the researcher abbreviates further to CA.

1.9.4 Pathway

A pathway is defined as:

(i) "a route to or way of access to; or a way of reaching or achieving something; alternatively

(ii) courses taken by a student to gain entry to a higher course or towards a final qualification" (Dictionary.com 2020:1).

Within the context of this research the pathway refers to the qualification process that needs to be followed to attain the Chartered Accountant (South Africa) designation.

1.9.5 Framework

A framework is defined as a "set of principles, ideas etc that you use when you are forming your decisions and judgements" (MacMillan Dictionary 2020:1). For purposes of this study the proposed framework will be formulated based on the data collected on the experiences of Black CAs on their pathway to qualification. The framework is proposed to inform decisions taken on curriculum development and training requirements for the CA(SA) qualification.

1.9.6 Competencies

Competence is defined as an area in which a set of related learning outcomes can be specified (International Accounting Education Standards Board 2019:21). Within the context of this study, the researcher considers learning outcomes that are required to be demonstrated in order to progress along the pathway and eventually qualify.

1.10 UNDERLYING ASSUMPTIONS

The researcher assumed that all interview responses provided by the participants were honest and factual. To encourage open and truthful participant engagement, confidentiality and anonymity were guaranteed. No participant identities were revealed during the study.

1.11   RESEARCH METHODOLOGY

This study followed a phenomenological, qualitative research approach. Figure 1.5 below outlines the research paradigm, approach, and research design that formed the foundation for this study based on the lived experiences of 21 aspirant Black CAs. The participants were purposively identified, with the researcher relying on snowballing to grow the sample pool. Each component of this chosen method is explored and its fit with all other components is explained further in Chapter 3 of this study.

Figure 1.5 Research methodology outline
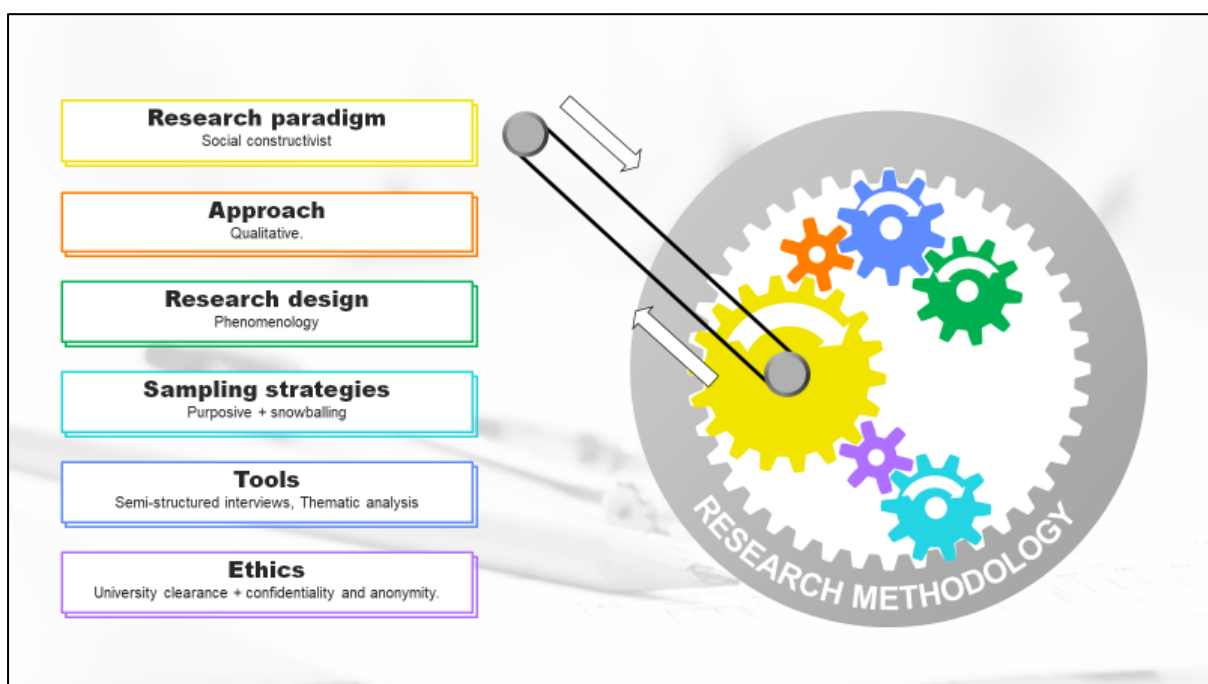
Reference: Researcher's own

The methodology applied to the research allowed the researcher to answer the research questions and fulfill the objectives of the study.

1.12   SIGNIFICANCE OF THE STUDY

The findings of this study will contribute theoretically and practically to the field of chartered accountancy and South African society.

Theoretically, the study expands on the growing international accounting literature which documents practices of social and professional closure on the basis of race, gender and other social constructs (Massimo Sargiacomo, Christian Corsi, Luciano

D'Amico, Tiziana Di Cimbrini 2020:965; Boussard 2018:279; Lehman 2016:1; Coetzee et al 2016:306; Barac 2015:75). It contributes specifically to the ongoing dialogue on how racial ideologies influence professional closure in post-colonial settings (Pelzer & Nkansa 2021:1; Brown-Liburd & Joe 2020:87; Smith, Davis, Malone & Owens-Jackson 2020:1; Kaifala, Gallhofer, Milner & Paisey 2019:2114; Alferjani, Mirshekary, Dellaportas, Mihret, & Yaftian 2018:267; Lewis 2016:113; Coetzee 2016:1; Hammond *et al.* 2009:705; Sian 2007a:831, 2007b:1, 2006:295; Annisette 2000:631, 2003:639). The study further extends the dialogue within accounting education on exclusionary pedagogical practices (Coetzee et al 2019:477; Lubbe, 2020:613; Papageorgiou 2017:226; Terblanche & Waghid 2020a:229; Van Wyk et al, 2019:9; Watty et al 2010:229). More broadly the study responds to the all-encompassing call for increased qualitative studies that explore the nuanced meanings behind the ongoing underrepresentation of minority groups in accounting (Bonnin & Ruggunan 2016:261).

Practically, the study contributes to addressing the transformation imperative behind the national critical skills shortage as outlined in the National Development Plan: Vision 2030. The study further contributes to Sustainable Development Goal 4 on Quality Education whose objective is to "ensure inclusive and equitable quality education and promote lifelong learning opportunities for all" (United Nations - Department of Economic and Social Affairs 2022:1). The researcher will therefore use the findings of the research to recommend a transformative guide that informs inclusive pedagogical practices and training requirements, that will lead to an accelerated increase in Black citizens qualifying as CAs.

1.13   CHAPTER OVERVIEW

This research study comprises 5 chapters, of which the present chapter is the first. Chapter 2 provides the theoretical background the study. In the second chapter the researcher explores the reported experiences of aspirant Black chartered accountants in South Africa, against the backdrop of a democratic South Africa through available literature. The literature search strategy adopted, together with the appraisal of identified literature and emergent themes, are reported. Chapter 3 details the methodological choices (together with the justifications) of the researcher. The research paradigm, approach, design and method are discussed. The findings of the

study are presented thematically in Chapter 4. The concluding chapter provides a summary of the key findings, contributions and suggestions for future research.

1.14   CONCLUSION

This chapter has provided the reader with an orientation of the study. The chapter outlined the background and context of the study. The problem statement and the purpose of the study, as well as the research objective and questions, were highlighted. The rationale for the study was illustrated through a discussion of the significance and contribution of the study. The researcher further provided an outline of the theoretical framework adopted. The research design and method adopted were framed in this chapter but will be reported on fully in chapter 3.

CHAPTER 2

THE ASPIRANT BLACK CA'S EXPERIENCE OF THE PATHWAY

2.1   INTRODUCTION

Chapter one provided an overall orientation of this study. The background, purpose and objectives, questions and theoretical foundations were explained. This chapter presents a critical review of preceding studies on the experiences of aspirant Black CAs. The driving objective behind this literature review is to contextualise the relevance and contribution of this study, as well as justify the methodology adopted. Ongoing research in accounting highlights the need for the chartered accountancy profession in South Africa to equitably represent the broader population of the country.

It is reported that, as South Africa has advanced as a democracy, progress has been made with transformation in the profession, despite the implementation of a myriad of reforms and interventions. There is little understanding of the slow turn in transformation. The expectation would be that at least in the last 12 years some significant progress would have been made, as the government has enacted statutes to promote and support accelerated transformation. Previous research on the issue has established that statutory changes have not translated into tangible outcomes in the demographics of the profession. Interventions by both government and the SAICA should collectively have yielded noteworthy results. The disproportionate representation of Black CAs in the profession after almost 30 years of democracy suggests that further intervention is required. The researcher proposes that through the theoretical lens of professional and social closure (as explained in Chapter 1), further targeted interventions may be explored. Hammond et al (2009:718) echo this in their findings, where they state that "substantive changes in the demographic composition of the profession will depend on the extent to which the transition to majority rule brings about changes in the structure of economic power within South Africa." Furthermore, there exists a dearth of literature focussed on diversity and inclusion in the chartered accountancy profession in South Africa, where social and professional closure underpins the theoretical base. The gap in the literature provides the researcher with an opportunity to further explore the works of Coetzee (2016:1), Barac (2015:75) and Hammond et al (2009:705) on how the barriers to entry to the profession for Black aspirants can be lifted as the country advances as a democracy.

As stated in 2009, "What happens in the next few decades merits close attention and further analysis" (Hammond et al 2009:718). Through this study, the researcher pursues this assertion. This chapter, therefore, provides an overview of carefully selected literature with the specific intention of highlighting what is currently known about the experiences of Black aspirants. The literature presented herein assisted the researcher in determining the most appropriate research methodology to address the following research objectives:

- To explore the experiences of Black CAs in South Africa when navigating through the pathway.
- To analyse the competencies that an individual needs to demonstrate as they advance through the pathway.
- To identify indicators of closure in the pathway to qualifying as a CA for Black South Africans.
- To describe why Black South Africans are so adversely affected by these indicators.
- To develop a transformative for supporting Black South African students in navigating the chartered accountancy pathway in South Africa.

The strategy applied in identifying and selecting appropriate literature as well as the scope of literature covered is explained in the next section.

2.2   STRATEGY AND SCOPE OF THE LITERATURE REVIEW

The researcher conducted the literature search over seven years (2015 – 2022). The duration allowed the researcher to acquaint herself with the context of the study and to track advances in the profession over an extended timeframe. As the study is concerned with movements in the profession against the backdrop of democracy, engaging with the literature over a prolonged period contributed to a deepened understanding of the current conditions.

Several data sources were consulted, amongst these Ebscohost, Google Scholar and Scopus. The literature search focused on competence and diversity related content in higher education, corporate settings, and academic and professional assessments. Several search words and phrases were used during the literature search process (controlled by applying Boolean operators). Examples of search terms used were

accounting, assessments, competence, students, university, accounting trainee, chartered accountant, pathway, diversity, transformation, marginalised, disadvantaged, and black.

Given the specialised nature of diversity projects within the profession, the researcher also manually searched journals that publish in the related areas. These journals include, amongst others, *Critical Perspectives on Accounting*, I*ssues in Accounting Education*, *Meditari: Accounting Research* and *The South African Journal of Higher Education* (SAJHE). The study also finds its relevance within governance and professional settings and as such 'grey literature' compromising commissioned and institutional reports was included in the search (Carnwell & Daly 2001:58). All the appropriate literature was gathered and stored on Mendeley for effective data management.

The researcher also constructed a literature index using Microsoft Excel, identifying the title; authors; purpose; methodology; findings and outcomes for every article stored (Freitas, Cronin, Ryan & Coughlan 2008:41). A summary of the researcher's reactions and other comments on each article were included in the index. This index has formed the basis for the literature appraisal. Prior to reporting on the results, the researcher contextualises the profession in the section that follows.

2.3   THE PROFESSIONAL FRAMEWORK

The South African chartered accountancy profession is historically globally celebrated. The SAICA is the professional accountancy organisation that regulates the qualification. It is globally recognisable as a leader "of developing, influencing and leading the highest standards of ethics, education and professional excellence in the delivery of quality accountancy skills" (South African Institute of Chartered Accountants 2021:1). As a professional accountancy organisation holding membership with the International Federation of Accountants (hereafter IFAC), the SAICA forms part of a vast global network of accounting professional organisations. The SAICA was a founding member of The IFAC in 1977 (South African Institute of Chartered Accountants 2021) and the IFAC serves as the "global voice of the accounting profession" through promotion of international accounting standards (International Federation of Accountants 2021:1).

The standards are issued through various standard setting bodies which include The International Accounting Education Standards Board (IAESB). The IAESB is responsible for prescribing standards on technical competence and professional skills, values, ethics, and attitudes (International Federation of Accoutants 2021:1), which are relevant to this study. Further to its role as co-founder of the IFAC, the SAICA pioneered the global adoption of International Financial Reporting Standards in 2005 (Siaga 2012:9) and has since led, and is affiliated with, various global structures. These structures include, amongst others, The Global Reporting Initiative (which guides businesses in reporting their impact), The International Auditing and Assurance Standards Board (IAASB) (standard-setting body for international standards for auditing, and other related assurance standards) and the International Integrated Reporting Council (a coalition of accounting stakeholders promoting communication on value creation, preservation and erosion). In 2010 the World Economic Forum placed South Africa first in the world for stock exchange regulation and financial reporting and auditing standards, and second for corporate governance practices (South Africa. South African Institute of Chartered Accountants 2021:1). Additionally, the SAICA forms part of the Global Accounting Alliance (GAA) which is constituted of a coalition of 10 of the world's leading accounting institutes. The coalition exists to "promote quality services, share information and collaborate on important international issues" (South Africa. South African Institute of Chartered Accountants 2021:1). To support, develop and promote chartered accountancy worldwide, the SAICA collaborates with 15 other leading institutes under the Chartered Accountants Worldwide (CAW) banner (South Africa. South African Institute of Chartered Accountants 2021:1).

The researcher of this study notes that none of the countries in these coalitions are African or developing third world countries. Comparably within a scientific framework and within the context of this study, with the exception of Sian (2007a, 2007b, 2011) and Ogharanduku et al (2021), current literature on diversity within African contexts proved scant. These Western-orientated relations have therefore been met with contention from researchers who posit that allegiances with first world countries are at the expense of local sociopolitical contexts (Verhoef & Samkin 2017:1381) and as a result negatively influence the local pedagogical practices (Lubbe 2017:71). In a further study Lubbe (2020:615) highlights how contradictory it is that a country that

continues to be embroiled in the challenges of the legacy of apartheid has an accounting profession so closely comparable with first world countries. The World Economic Forum that ranks the country so high for its financial infrastructure has also ranked it near bottom for its maths and science skills (Barac 2015a:78). It is clear from these relations that the SAICA is held in high esteem by the Western accounting community. However, it may not enjoy the same praise from local critics.

Locally, the profession is also flanked by a rather elaborate network. As host of the CA(SA) designation the SAICA holds mandatory registration with The South African Qualifications Authority (hereafter SAQA) (South Africa. South African Qualifications Authority 2021:1). The SAQA is the government oversight body of the National Qualifications Framework (hereafter NQF) of South Africa. Marred by a complex political history of unrecognised labour in South Africa, under the democratic dispensation the SAQA, through its NQF, formally recognises all modes of education and training initiatives by providing clear learning pathways (South Africa. South African Qualifications Authority 2021:1). The SAQA is a division within the Higher Education Ministry. Although the CA(SA) qualification is registered by the SAICA, the organisation itself does not administer the educational and training initiatives required to qualify. It relies on higher HEIs for tuition delivery and professional services firms for provision of learnership programmes (South Africa. South African Institute of Chartered Accountants 2021:1). The SAICAs role is to monitor and evaluate whether its competency requirements required for qualification are fulfilled through a process of accreditation and monitoring of all service providers (Lubbe 2020:606). The process involves (i) accreditation of programmes at HEIs; (ii) prescription of a competency framework and (iii) setting and administering of professional exams (Terblanche & Waghid, 2020:229). The network within which SAICA operates assists it in fulfilling its mandate of producing an essential skill in South Africa. The NDP has clearly set out equitable race representation within the profession as a priority area if the country is to meet its economic goals (South Africa. National Planning Commission 2011:317).

The Figure 2.1 illustrates the local and international affiliations of the South African chartered accountancy profession which form the foundations of competency within the profession. By exploring aspirant Black CAs' experiences of the profession, this study positions itself as an affiliate (in the blue circle). Furthermore, it contributes

scientifically to the network by expanding on the growing international accounting literature, which documents practices of social and professional closure based on race, gender and other social constructs, with the practical contribution centred on informing inclusive curriculum development and training requirements that would lead to an accelerated increase in Black citizens qualifying as CAs.

Figure 2.1 The South African chartered accountancy network
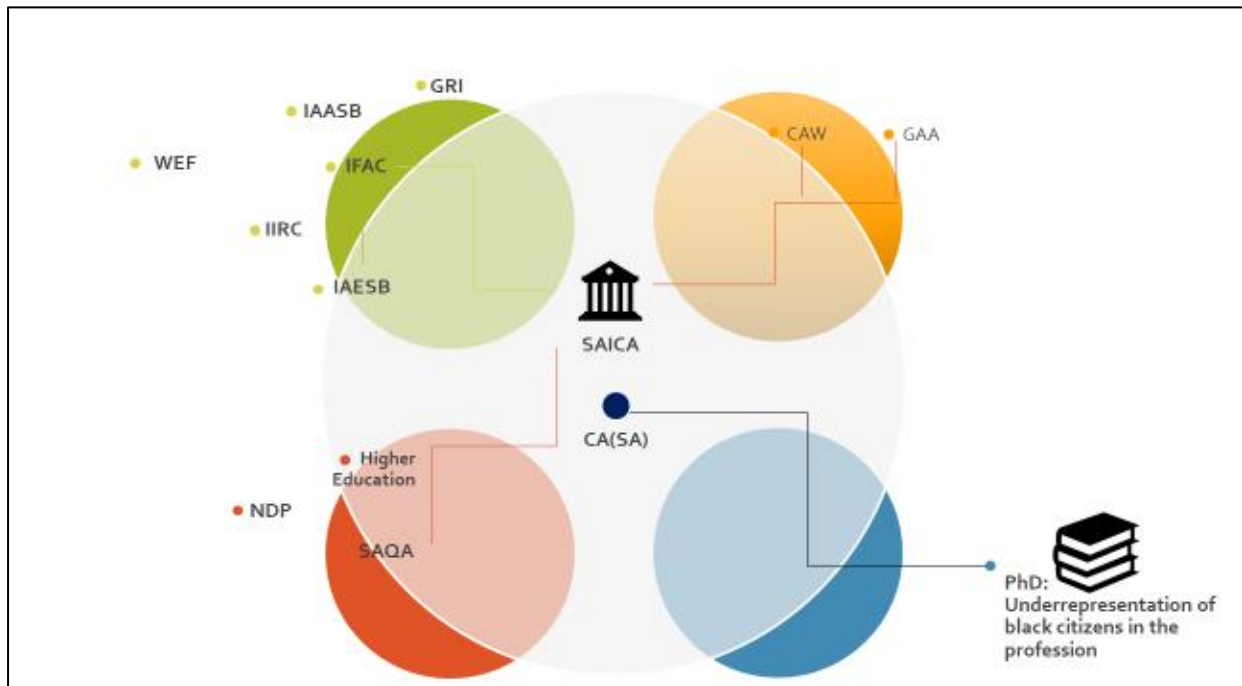
<div align="right">Reference: Researcher's own</div>

The SAICAs network as depicted in a Figure 2.1 provides a contextual framework for the operationalisation of the qualification. The section that follows therefore frames the concept of competence as understood within accounting.

2.4   UNDERSTANDING COMPETENCE

To be certified as a CA competency must be demonstrated in line with the competency framework as prescribed by the SAICA. International research defines a competency framework as detailed guidance of the proficiency levels that a professional body would expect of its members at each milestone along the pathway (Mameche, Omri & Hassine 2020:230; Bowles, Ghosh & Thomas 2020:4; Borgonovo, Friedrich and Wells 2019:27). The proficiency levels are pitched at entry into the profession (Kunz & De Jager 2019:149) although they are accompanied by interim targets set at multiple

points along the pathway (Borgonovo et al 2019:27). Borgonovo et al (2019:3) in their research assert that knowledge (and understanding) in isolation cannot result in competence and only the effective application of skills and attributes acquired in a learning environment within the "real world" experiences can render an individual competent (Malan & Van Dyk 2021a; Borgonovo et al 2019:3). Within the context of accounting, competence would entail the ability to demonstrate proficiency in the defined skillset, knowledge abilities at a level that meets the demands of all stakeholders (Borgonovo *et al*. 2019:3). The Figure 2.2 below serves to illustrate the ultimate outcomes of a competent CA. Of importance from the figure is that the competencies cannot be developed in isolation and the point at which the three overarching competencies meet facilitates integrated thinking (South Africa. South African Institute of Chartered Accountants 2021c:8).

Figure 2.2 Illustrating the competency framework
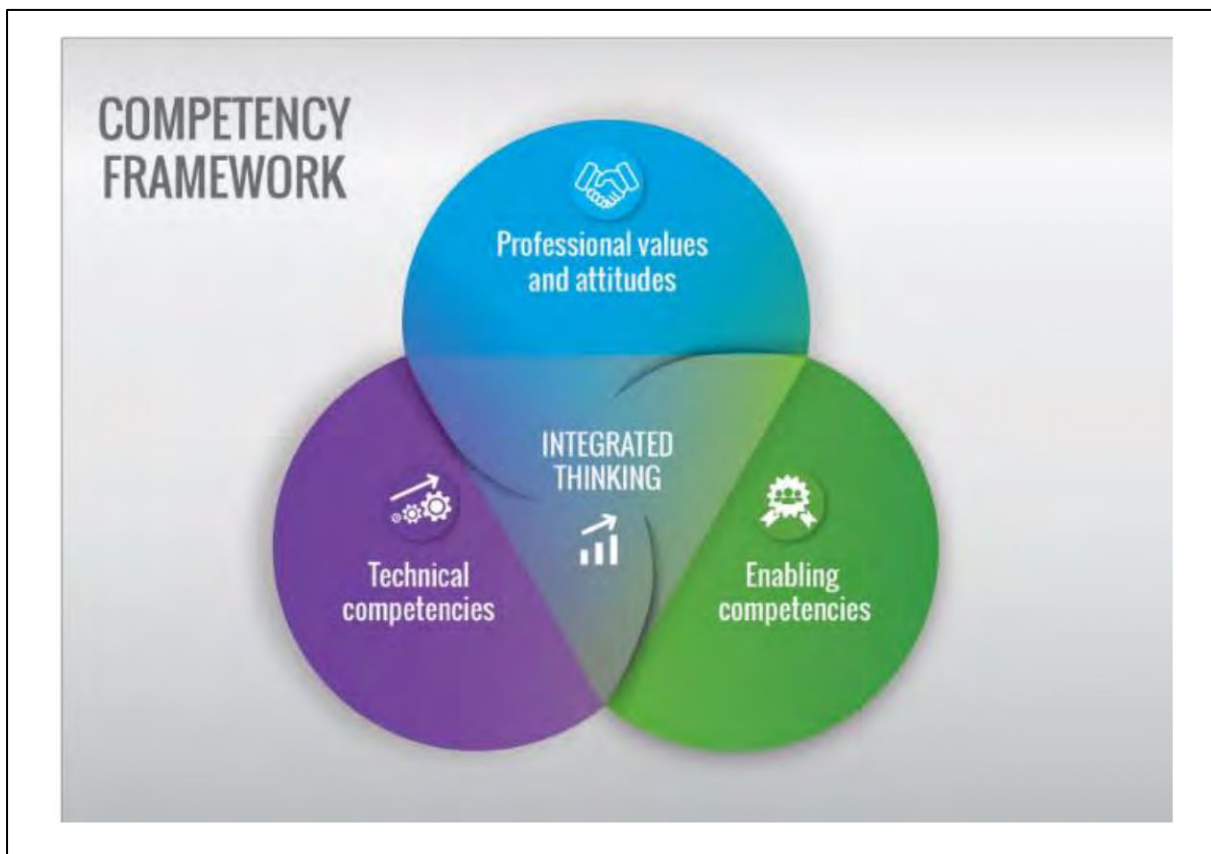
Reference: South Africa. South African Institute of Chartered Accountants (2021c:8)

The SAICA developed and published its first framework in 2008 (Strauss-Keevy 2014:416). The intention of the framework was to drive skills development of aspirant
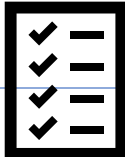
CAs towards developing a comprehensive skillset compared to the historical reliance on purely technical accounting knowledge (Malan & Van Dyk 2021:2; Viviers 2016:243). The SAICA framework has since gone on to be revised in 2010, 2014, 2016 most recently the framework is being revamped into the CA2025 (Malan & Van Dyk 2021:2). The International Education Standards (hereafter IESs) as issued by the IAESB underpin the SAICAs competency framework. In issuing the standards the IAESB places emphasis on the nature thereof being principles based to allow for adaptation to local contexts (International Accounting Education Standards Board 2021:1). The IESs and their corresponding principles are tabled in the left column of Table 2.3, with the corresponding indicator of achievement along the South African CA pathway indicated in the right column.

Table 2.1 Key principles by IES with matching indicators in South Africa

IES (including the principle)	Corresponding achievement indicator in RSA
IES 1 (Entry to program) - The standard requires minimum entry requirements to be set for entry into accounting programmes	National Senior Certificate (i.e., the school exiting examination)

IES 2 (Technical competence)
- The standard defines the learning (proficiency) outcomes that must be achieved to demonstrate technical competence on entry into the profession.
- Technical competence must be demonstrated in the following areas:
  o Financial accounting and reporting.
  o Management accounting.
	Undergraduate degree
	Post graduate qualification

IES (including the principle)	Corresponding achievement indicator in RSA

o Finance and financial management.
o Taxation.
o Audit and assurance.
o Governance, risk management and internal control.
o Business laws and regulations.
o Information and communications technologies.
o Business and organisational environment.
o Economics.
o Business strategy and management.
 	
IES 3 (Professional skills)
- The standard defines the learning (proficiency) outcomes that must be achieved to demonstrate professional competence on entry into the profession.
- Professional competence must be demonstrated in the following areas:
   o Intellectual.
   o Interpersonal and communication.
   o Personal.
   o Organisational.
 	
IES 4 (Professional values, ethics and attitudes)	

IES (including the principle)	Corresponding achievement indicator in RSA

- The standard defines the learning (proficiency) outcomes that must be achieved to demonstrate Professional values, ethics and attitudes on entry into the profession.
- Professional values, ethics and attitudes must be demonstrated in the following areas:
   o Professional scepticism and professional judgement.
   o Ethical principles.
   o Commitment to the public interest.	

IES 5 (Practical experience) The standard establishes the practical experience that is sufficient for aspiring professional accountants to be ready to take a role as a professional accountant. o Practical experience is sufficient when the aspirant CA can demonstrate the technical knowledge, professional skills and professional values, ethics and attitudes necessary to perform their role as an accountant.	Learnership
IES 6 (Assessment) - Formal assessment is required to ascertain whether the aspirant CA has achieved an appropriate level of	ITC and APC

IES (including the principle)	Corresponding achievement indicator in RSA
professional competence by the end of the pathway. o A range of assessment activities must be conducted over the period of the pathway.	

Reference: International Federation of Accountants (2021:1); Lubbe (2020:609)

Research confirms the perfect alignment of the CA pathway to IESs (Lubbe 2020:609; Stainbank & Tewari 2014:99), even within the context of the recent global movements towards a newly defined profile of "the future of accounting" (International Federation of Accountants 2021). Building on the same IESs, the SAICA CA2025 serves to align with movements in the global profession where accountants are expected to extend their technical knowledge to effectively resolve problems, communicate efficiently, and integrate well within team environments (Stone 2020:132). The competency framework clearly defines the milestones which will allow progression along the pathway.

Concerns around the adoption of the framework in South Africa are well reported in recent studies. Researchers have raised apprehension about the absolute requirements to demonstrate set skills, knowledge and abilities at exact milestones, which results in these milestones effectively becoming mechanisms to control access to the profession (Kunz & De Jager 2019:149; Terblanche & Waghid 2020:10). To maintain the high standards of professional excellence associated with profession the SAICA strictly controls access through these milestones (Lubbe 2020:606). Rather than providing guidelines that can be adapted to varying social and political contexts, the SAICA is rigid in its enforcement of the predetermined milestones, as they have been issued by the IAESB (Terblanche & Waghid 2020:10) Further research reports that, although the local pathway is comparable to other countries like Australia, Canada, and New Zealand, the control over the educational programmes is not exercised as strictly as it is by SAICA in South Africa (Verhoef & Samkin 2017:1372). South Africa is a country of parallel contexts where a globally celebrated prominent

financial infrastructure exists in drastic contrast to the country's poor performance on social, political, and economic indices (Verhoef & Samkin 2017:1372). This is a legacy of apartheid where a separate legal, social and economic decisions were implemented for different populations. It is for this reason that the socio-political context of the country must be taken into consideration in building competent accounting professionals (Terblanche & Waghid 2020:230), rather than blindly adopting international standards. The stated primary aim of the IESs is to build accountants who are responsive to the demands of the economy and society; hence it is principles based (International Accounting Education Standards Board 2021:1). If South Africa's competency framework is to respond to that fundamental objective, it must be adapted for the local context in which the competencies will be developed. By failing to account for the lived realities of many Black aspirant CAs, the competency framework as prescribed by the SAICA poses a barrier to access. In the section that follows the researcher reports on literature reporting pursuance of the pathway.

2.5   LITERATURE APPRAISAL

All the literature gathered was reviewed. In appraising the literature the researcher paid attention to the distinct themes identifiable in both the theoretical and empirical components of the all the literature studies (Carnwell & Daly 2001:61). The Table 2.2 below shows the themes identified during the literature appraisal. In constructing the literature review, the researcher begins by providing the historical and political contexts in which the pathway is positioned and expands on the motivation behind aspirant Black CAs pursuing the qualification. In the section that follows, the researcher presents the themes identified along the three primary axes present in the pathway: academic, professional and assessment. In reporting on these three components the researcher presents the findings as they apply to all aspirants pursuing the pathway and slices out the splinters that aggravate the experiences of Black aspirants. Thereafter, the researcher focused only on the scant literature directly reporting the experiences of Black CAs. The researcher also performed a methodological review to ascertain how the data reporting the specific experiences of Black aspirants was obtained.

Table 2.2 Emergent themes from the literature appraisal

EMERGENT THEMES FROM THE LITERATURE REVIEW		
2.5.1 Historical and political context of the pathway **2.5.1.1 Motivation to become a CA**		
2.5.2 **UNIVERSITY**	**2.5.3** **LEARNERSHIP**	**2.5.4** **ASSESSMENTS**
Access to the pathway	Demarcating responsibility for professional development	Assessment of competence
Access to higher education	The nature of professional competency	Culturally responsive assessment
Access and accreditation	Inadequate capabilities of staff	
Access to resources	Inappropriateness of development tools	
Developing academic competence	Inadequate corporate exposure	
2.5.5 PERVASIVE THREATS TO THE BLACK ASPIRANTS' EXPERIENCE		
Persistent cognitive dissonance		
Pervasive effects of inferior basic education		
Persistent linguistic adversities		
Pervasive financial threats		
Ineffective support		
Stereotyping and its effect on experiences		
2.5.6 METHODOLOGICAL REVIEW OUTCOMES		

Reference: Researchers own

2.5.1 The historical and political context of the pathway

The pathway to qualifying as a CA, which consists of academic and corporate components, exists within the context of the socio-political environment in South Africa. The historical and political context of higher education was covered in Chapter 1 (Under the section "background to the study"). In this section the researcher expands on the background as it applies to corporate South Africa where aspirant CAs undertake their learnerships.

Employment that permitted active participation in the capitalist economy was formerly reserved only for white citizens (Christie & Collins 1982:63). This was engineered through how basic and higher education were separated and carefully designed to

restrict Black people to operating in menial roles in society. The details thereof are provided in Chapter 1. Corporate South Africa, therefore, really resembled a white South Africa. Democracy, and the opportunities it brought in its wake opened access to all races, contributing to many young Black South African's yearning to enter the space. Literature, however, reports that even though access has been opened, the environment continues to represent spaces that are far removed from democratic South Africa (Verhoef & Samkin 2017:1388). Within the context of the accounting pathway, the demographics of the profession reflect an imbalance in the industry with white males far surpassing other ethnic groups and genders (South African Institute of Chartered Accountants 2022:1). These demographics solidify the chartered accounting space in South Africa as a white one. This is echoed globally with literature profiling the archetype of accounting as white and middle class (Lima, Casa Nova, Sales & Miranda. 2021:5; Haynes 2017:112). As far as the learnership itself is affected, literature reports that the exposure that trainees receive is focused mainly on private sector and capitalist markets (Terblanche 2019:232). Consequently, it is not wholly relevant to the South African context (Maseko & Masinire 2020:152), in which the aspirants will operate post certification. Black learners, therefore, undertake their learnership in spaces that are not representative of their lived realities. Aligned with the sentiments of those who criticise the local compatibility of the learning (competency) framework, the learnership experience thus becomes far removed from the aspirants lived realities (Terblanche 2019:232).

Given what is known of the context in which the pathway is pursued, the question that arises is why would any Black citizen want to undertake the journey to becoming a CA?

2.5.1.1 Motivation to become a CA

The open access granted by democracy to Black South Africans has many young citizens aspiring to become CAs. The opportunity for Black citizens to join the profession simply did not exist under apartheid. With the dismantling of the legal machinery that previously prohibited access (Coetzee 2016; Hammond et al 2009), chartered accountancy as a career prospect, has become highly attractive. This is evident in the high enrolment numbers into accounting qualifications in the country (Coetzee, Leith & Schmulian 2019:467). Extensive research into the profession

uncovers promises of high income, status, prestige, global mobility, job security and guaranteed employment (Daniels & Davids 2019:222; Akter & Siraj 2018:432; Mkhize 2017:1; Coetzee 2016:55). In a country marred by high unemployment levels and poverty these promises become enticing.

Whilst enrolment into qualifications increased significantly for Black students, success rates reflect the opposite (Coetzee et al 2019:467).The ejection of Black students from the higher education system is consistently higher than for other ethnic groups (Parsons et al 2020:178; Van Zyl 2017:33). The evidence of the attrition is reflected in the low representation of Black citizens who ultimately qualify as CAs (Lubbe 2020:606). Black CAs remain severely underrepresented with the latest statistics showing a 16% membership representation (South Africa. South African Institute of Chartered Accountants 2022). Although this situation is aligned with the global underrepresentation of Black accounting professionals (Davis, Dickins, Higgs & Reid 2021:A25; Hammond, Streeter & Musundwa 2021:5; Smith et al 2020:1; Brown-Liburd & Joe 2020:90; Edgley, Sharma, Gough & Knight 2017:8), it is peculiar locally, as Black citizens actually constitute majority of the population (South Africa. Department of Statistics South Africa 2020:8). Whilst there is justification and great motivation for Black citizens to pursue accounting, their disproportionate ejection from the pathway is disconcerting. It is this phenomenon the piques the interest of the researcher to undertake a study such as this.

The researcher dedicates the remainder of the chapter to discussing each of the themes emanating from the appraised literature. She also provides a summary of how each theme relates to other themes and the overachieving objectives of the study. Using these thematic discussions as a foundation, the researcher concludes the chapter by placing emphasis back on the purpose of this study.

2.5.2 Emergent themes from the university component

The themes presented in this section relate only to the academic component of the pathway. These themes include access to the pathway as well as acquisition of academic competence.

2.5.2.1 Access to the pathway

The low representation of Black CAs suggests there are barriers that exist to exclude them from the profession. In this section the researcher explores the discourse explaining access to higher education, access and accreditation and access to resources.

2.5.2.1.1 Access to higher education

Access to higher education institutions (hereafter HEIs) is administered through admission criteria. Admission to accounting programmes generally requires a minimum of 60% average in the English language and Mathematics (Lubbe, 2020:613; Papageorgiou 2017:226). The ensuing discourse in literature is that besides the 60% being a mean score, what other information does it provide about the potential of the prospective student? In South Africa's context of a socio-economically stratified population with unequal access to quality education, treating the 60% as an admission score becomes discriminatory as it fails to account for the inequity in the basic education system (Van Wyk et al 2019:9,10; Lubbe 2017:2). Existing research suggests that the 60% simply symbolises the quality of education afforded to the students (Coetzee et al 2019:313) and therefore provides a poor indication of their future potential.

The admission criteria further fails to account for the extent of under-resourcing, family responsibility, absence of emotional support and lack of counselling experienced by students from poorer backgrounds (Carpenter & Phaswana 2021:2; Coetzee et al 2019:466). All of these are key elements in supporting students' educational journeys and preparing them for higher education (McGhie et al 2020:22). The admission criteria effectively fails to consider the potential of the student beyond their socio-economic circumstances (Kruger 2020:171). Many students from marginalised schools are, therefore, excluded from higher education on the basis of failing to meet the set score (Coetzee et al 2019:477; Van Wyk et al 2019:9).

The inclusion and exclusion sampling criteria for this study dictate that all participants would have met the 60% criteria and gained access to the pathway. What then becomes possible and a valuable exercise from this study is to assess based on the

trajectory of participants whether the admission criteria has served as appropriate evidence of future potential.

Beyond the socio-economic inequity is the structural failure of basic education systems to guarantee required outcomes. Prior research shows that mathematics and literacy pose serious problems for the country (McGhie et al 2020:19; Spaull & Kotze 2015:3). Measured consistently across different global indices, South Africa features very low in language comprehension and numeracy (McGhie et al 2020:19; Spaull & Kotze 2015:3),with the problem evidenced from early childhood development stage and persisting for the rest of the educational journey (McGhie et al 2020:19; Lubbe 2017:18). This suggests to the researcher of this study that the structures in place currently fail to adequately equip students with the necessary foundational skills. It therefore becomes irrational to demand evidence of developed skills (by imposing admission criteria) when the system failed to provide ample opportunity to develop the skills (McGhie et al 2020:19).

There are on the other hand researchers who are proponents of admission criteria. Through quantitative methods the researchers find positive correlation between high school performance and accounting results in higher education. In an early study seeking to predict the profile of a successful accounting student, the researchers found a connection between the mathematics and linguistic scores of students and the performance in their first year of university (Oosthuizen & Eiselen 2010:169). In a more recent study positive association was still drawn between high school performance and university performance in accounting (Jansen & De Villiers 2016:25). Whilst this means of predicting future performance may be deemed a valid and reliable measure (Oosthuizen & Eiselen 2010:169), it inadvertently validates the sentiments of the researchers who suggest that the scores fails to account for the social circumstances that influence those scores. A study by Van Wyk et al (2019:10) found that admission criteria meant very little in an environment where inclusive practices were adopted to mitigate for the effects of inequitable access. The authors went further to suggest that admission criteria are "easy" as they allow institutions to negate the factors that have an adverse influence of academic success (Van Wyk et al 2019:19). The stance of this researcher supports the proposal in this study that social barriers to the profession must be taken into account when prescribing admission into programmes.

Admission criteria provide a means of determining whether students deserve to access higher education. The use of meritocracy to identify deserving students in a country that does not afford equitable opportunity to all its citizens undermines the value of the admission criteria. Structural inequality in the education system renders the admission criteria unreliable. In the section that follows the researcher explores the effects of institutional 'merit' on accessibility for Black aspirant CAs.

2.5.2.1.2 Access and accreditation

Access to accounting programmes is only available at select HEIs. It is not sufficient for aspirants to meet the admission score (as discussed above) as they must also be admitted at a SAICA accredited institution. Accreditation is the process whereby the SAICA certifies that a provider has put in place the necessary resources to ensure quality delivery of the accounting programme and that the programme meets the SAICAs teaching and learning outcomes (South Africa. South African Institute of Chartered Accountants 2021:1). These sector outcomes are over and above the learning outcomes of basic education and higher education, thus adding a layer to the barriers that need to be overcome by aspirant CAs.

Through these barriers the profession in essence limits access to HEIs (and their graduates) that are capable of aligning with its mission. The profession itself stipulates that it uses accreditation to control the quality of candidate that would ultimately join the profession (South Africa. South African Institute of Chartered Accountants 2021:1). Within the context of separatism and inequality within higher education (Adonis & Silinda 2021:82; Mzileni & Mkhize 2019:5) and the accounting professions historic alignment with the apartheid project of segregation (Walker 2005:45), this controlled access suggests that accreditation cannot be a neutral process. As with the admission criteria the process and its outcomes fail to account for the underlying structural and socio-economic inequity in the system. This ongoing inequity is evident in the enduring accreditation of historically disadvantaged institutions (hereafter HDIs) (South Africa. South African Institute of Chartered Accountants 2020a:1), compared to the longstanding standing accreditation of historically white institutions (hereafter HWIs)(South Africa. South African Institute of Chartered Accountants 2020b:3) Research further demonstrates that the benefits of accreditation are further enjoyed

through public celebration of high pass rates and affiliations with successful alumni (Terblanche & Waghid 2021:242; Lubbe 2020:613), none of which apply to HDIs.

Researchers conscious of the inequity within the accounting profession do not appear to support the notion of accreditation. In her consideration of a revised curriculum that accommodates the marginalised majority of South African students, Lubbe (2017:12) asserts that accreditation limits how institutions facilitate life-long learning. The researcher highlights how the strong influence of professional bodies over curriculum activities in HEIs does not take into consideration the long-term social consequences (Lubbe 2017:12). In a separate study Terblanche & Waghid (2020a:229) describe how accreditation places constraint on the latitude that can be exercised by HEIs in responding to diversified student needs as academics feel obliged to honour accreditation agreements. The researchers place emphasis on how the constant surveillance of academics removes agency by encouraging fixation with maintaining accreditation rather focusing on teaching and learning ideologies (Terblanche & Waghid 2020a:229). This essentially translates into loyalty to the professional body rather than the aspirant CA and ultimately wider society.

In an earlier study one of the authors had already stressed the importance of the positioning the programme to contributing to building a capable society through the delivery of responsible citizens, and how this could not be achieved through the constraints of the existing accreditation process (Terblanche 2019:241). Preceding this study were other researchers that also contested accreditation citing that the process presents control apparatus (Venter & De Villiers 2013:1271), used to monitor access to the profession. There appears to be consensus in the literature spanning over several years that the accreditation of accounting programmes is essentially not an ideal mechanism for responding to the inequities experienced within South African society. Especially within an environment where building a capable society rather than just professionals as envisioned through the NDP (South Africa. National Planning Commission 2011:317).

The research findings on accreditation therefore suggest that the accreditation of accounting programmes essentially manifests as an access barrier to the profession. The strict requirement to adhere to the set learning outcomes without consideration for the unequal contexts of aspirants, contributes to an environment where diversified

needs cannot adequately be responded to. The section that follows explores literature on resource barriers experienced by aspirant Black CAs.

2.5.2.1.3   Access to resources

Even though aspirant CAs (within the context of study) have satisfied admission criteria and overcome the barriers presented by accreditation, their experiences within HEIs are negatively affected by their limited access to resources. Within this section the researcher considers accommodation, learning resources and epistemic resources, as these were most prevalent in the literature. Other resources such as finances which affect more than just access are discussed under the theme 'pervasive threats to progress'.

Accommodation

The physical locations of HEIs present physical access challenges for aspirant accountants. A recent study by Mzileni & Mkhize (2019:2) outlines the history behind the spatial planning of universities in South Africa. The study confirms how universities were designed to enforce "geographic separatism with education separatism" (Mzileni & Mkhize 2019:5), to ensure that Black citizens received an inferior quality education. The massification of HEIs resultant of a democratic state has contributed to many Black aspirants migrating from their rural township homes to the country's metropolis' to gain access to quality education, contributing to an accommodation crisis in the city (South Africa. National Planning Commission 2011:319). Universities were not built to accommodate the number of students currently in the system and so surrounding neighbourhoods present an alternative means of accommodation, at a cost which students cannot necessarily afford (Mzileni & Mkhize 2019:7). Students find themselves stranded. Within the context of this study accommodation (and the cost thereof) becomes a rather challenging endeavour which negatively affects their educational experience of the pathway. Earlier research evaluating the effects of inequity on higher education highlights how marginalised students eventually just drop out simply because they are effectively "too poor to stay" (Breier 2010:657).

Learning resources

Further affecting the educational experience is the inadequate access to learning resources. Recent studies show that marginalised students have limited opportunity to engage with learning as they have inadequate resources to do so (Omidire, Aluko & Mampane 2021:220; Lumadi 2021:122). Universities prescribe expensive learning material and expect students to have the technological tools the navigate the material, classes and tutorials. Research shows that the rising costs of textbooks (Cox, Masuku & Willmers 2020:1) and limited access to technological hardware pose as hinderances to learning for many Black students (Coetzee et al 2019:466; Bornman 2016:269).

Globalisation and most recently the COVID pandemic have driven learning to digital platforms (Ontong & Mbonambi 2021:271). Whilst technology is praised for making education more accessible, it is also noted with concern that it is causing a digital divide and exacerbating the exclusion of poorer students (Ontong & Mbonambi 2021:271; Coetzee et al 2019:477), as students cannot afford to buy what they expected to have. The rapid naturalisation of information and communication technologies into tuition practices further disregards the socio-economic context within which tuition is delivered in South Africa (Ontong & Mbonambi 2021:272; Coetzee et al 2019:466; Mahesh 2017:1). Institutions not only assume the availability of technological resources but they neglect the responsibility of upskilling the students in the use of the technological platforms (Lumadi 2021:121). Considering that many Black students are first-generation entrants into higher education and therefore engaging with technology at such an advanced level for the first time (Bornman 2016:272), extensive levels of support must be extended to enable effective learning (Roos & Carpenter 2020:228). Learning cannot be successful unless the students can effectively access the necessary hardware and associated software that makes online learning possible (Coetzee et al 2019:467).

Epistemic resources

Research further reports the existence of intangible resources necessary for learning that Black students do not necessarily have access to. In discussing the accommodation challenges above, the researcher referred to the history behind the current disposition of universities. The historic educational planning of HEIs has

contributed to a learning environment where textbooks, for example, are orientated towards Western ideologies (Cox et al 2020:3). Other researchers in their writing asserted that the adopted Western ideologies span beyond textbooks and across all pedagogical practices and contribute to undermining the African perspective (Ngubane & Makua 2021a:1). In essence undermining the real world of the student and the context that they bring into the learning space. The Black aspirant CAs coming from socio-economically marginalised backgrounds therefore arrive into HEIs without the requisite context to be able to navigate a business curriculum which primarily focuses on private sector and capitalist markets (Terblanche & Waghid 2020:232). In another study analysing language use within South African HEIs, the authors highlight how being taught in a language that one is not proficient in can undermine academic success (Thomas & Maree 2021:3). However, a study conducted in the field of accounting contradicts these finding. In their evaluation of the reading comprehension of a diversified cohort of accounting students (of a sample of two international accounting standards in English) the authors found that African students who received tuition in English demonstrated similar reading comprehension to English first language students, whilst Afrikaans first language speaking students who received tuition in Afrikaans showed lower reading comprehension of the same material (Coetzee et al 2016:316). These findings of the accounting study demonstrate the significant influence of instructional language on students' reading comprehension. The results did, however, reflect a significantly lower reading comprehension for TBF beneficiaries when compared to African students who were not on TBF (Coetzee et al 2016:317). Given that the primary selection criterion for TBF is socio-economic disadvantage, this finding highlights the significant influence of socio-economics in providing epistemic access. Consequently, the finding is of great interest to this research study.

The ease of access to resources depends on the socio-economic class to which one belongs. Given South Africa's alignment of race with class (as a legacy of apartheid) it is expected that Black students would be most affected by challenges associated with accessing accommodation, learning and epistemic resources that enable progression along the pathway. Within the context of this study, it is expected that Black aspirant CAs would face the most difficulty in procuring resources to enable pursuance of the qualification.

2.5.2.1.4   Summary

Access is clearly a multifaceted factor. For accounting students, ease of entry into the initial qualifications is influenced by admission criteria as set by universities, accreditation of the HEIs, and the students' access to resources. Literature shows how the socio-economic legacy of the country adversely influences how Black students gain entry into the qualifications. In the section that follows the researcher explores how academic competence is developed.

2.5.2.2   Developing of academic competence

During the literature appraisal the researcher found that research on competency development mainly concentrated on the development of professional skills. This suggests that there was not much to engage in regarding technical development, as the content was prescribed and, within the ambits of accreditation, had to be adhered to. Within the context of this study the high attrition rates associated with Black aspirants warrant an exploration into the deficiencies in academic development. A strong theoretical foundation is required to achieve competence as a CA. There is ongoing global discourse around whether HEIs or professional services firms are responsible for developing the aspirant professional accountants (Terblanche & Waghid 2020b:11; Kunz & De Jager 2019:146; Douglas & Gammie 2019:5; Pelser-Carstens, Bunt & Greeff 2019a:2). In the South African context HEIs remain where students receive tuition on "how to" before entering the workplace where they become "able to" (Kunz & De Jager 2019:149). This section, therefore, focuses on the academic (i.e., theoretical) development of aspirant CAs.

Existing staffing on accounting programmes may be hampering competence development. The SAICA prescribes a competency framework outlining the learning outcomes which must be achieved to progress along the pathway. As discussed earlier, the competency framework is enforced through the accreditation process. Prior research has found that the prescription of a competency framework suggests that universities may only deliver what is accredited so as to best prepare students for the profession (Lubbe 2020:605; Terblanche & Waghid 2020b:229; Douglas & Gammie 2019:5). The prescription of learning outcomes leaves minimal scope for deviation by the academics and effectively renders the prescribed competency framework the

curriculum to be followed by HEIs (Lubbe 2017:12). This may not necessarily be a bad thing since accounting academics are recruited directly from the professional practice and have thus undergone the full pathway and understand the competence level required to become a competent CA. This narrow approach to competence development is however heavily criticised by dissenting researchers. They argue that genuine competency development is hampered by the inadequate educational capabilities of accounting academics (Terblanche & Waghid 2020:10). Academics recruited directly from professional practice lack the skills to develop competence appropriately (Terblanche & Waghid 2020:10; Lubbe 2020:612),even to the extent that they fail to deliver on the principles contained in the competency framework (De Villiers & Fouché 2015:74). Although subject matter experts, professional accountants are not trained educators, and this carries the inherent risk of inappropriate skills transfer within the classroom (Ramsarghey 2020:238). Classroom experiences are reduced to monologues where "academics talk and the students listen" rather providing a platform for critical engagement of the underlying principles that are taught (Terblanche & Waghid 2020:11). This practice is further extended into the assessments process where research demonstrates that academics effectively coach students on how to pass (Lubbe 2020:603; Parsons et al 2020:171), as a means of securing high pass rates. What essentially transpires in such environments is that knowledge is transferred instead of competencies being developed (Terblanche & Waghid 2020:11). It is evident that existing staffing practice in accounting programmes hampers the development of competencies, especially for Black aspirant CAs.

Since accounting academics are recruited from within the profession (Lubbe, 2020:604; Ramsarghey, 2020:231), the composition of many accounting departments is akin to that of the broader profession, where white CAs make up the majority (Mkhize 2017:6). The student composition, however, juxtaposes this with Black students making up the majority in university classes (Adonis & Silinda 2021:77). This level of social stratification in the university population (Mpofu 2015) may pose a barrier to the acquisition of skills for the Black students who do not share the same demographic as the academics. In a recent study by Thomas and Maree (2021:12), the researchers were able to demonstrate how Afrikaans speaking students who shared a race and language with academics enjoyed a level of social capital within the classroom setting, which contributed positively to their academic development. Global

research shows that students tend to do well when taught by academics with whom they share demographics (Egalite, Kisida & Winters 2015:44), and that this contributes positively to learning experiences, as the students feel validated in the spaces. Further global research also reports on how minority students in the United States of America show improved performance when educated by academics from the same racial group (Smith et al 2020:1). Supplementary research shows that with no formal teaching background, accounting academics rely heavily on how they were taught as the reference point for the transfer of knowledge (Terblanche & Waghid 2020:230). It is therefore possible within the context of this study to infer that Black students' academic development is hampered by the prevalence of white academics in accounting programmes.

Literature reports context as a further hinderance in competence development. Beyond the dissonance between African versus Western contexts, is a profession that only prescribes international accounting standards for purposes of preparing local accountants. Local contexts, to which majority of Black aspirant CAs are exposed, are misaligned with global contexts. The curriculum in fact completely excludes public sector standards which contribute significantly to the South African economic reality (Fourie & Malan 2020:2). Literature suggests that since the technical knowledge expected of an accountant is based primarily on international standards, tuition is reduced to knowledge transfer as students have little engagement with what is taught (Lubbe 2020:605; Mungal & Cloete 2016:203). The learning content, which is far removed from the socio-political context of South Africa (Verhoef & Samkin 2017a:1385), means while aspirants may be prepared for international careers, they exit the pathway incapable of serving the society within which they exist (Terblanche and Waghid, 2020:232). For effective learning to take place curriculum content must be relatable to students (Terblanche & Waghid 2020:231). Terblanche and Waghid (2020:11) expand on this notion by explaining that HEIs delivering accounting programmes may, in fact, be neglectful of the mandate issued to South African institutions by government which is to "endeavour to reduce inequality and advance social cohesion." Emerging from the other side of the pathway with competencies that do not necessarily serve the country does a disservice to the aspirants, the HEIs and society at large. Their sentiments around the neglect of local ambitions are supported by other researchers in local accounting (Lubbe 2020:615; Verhoef & Samkin

2017:1388). Competence and context are clearly related and any incoherence between the two compromises the development of Black aspirant CAs. Academic content presented to students founded in unfamiliar contexts magnifies the barriers of access to the profession for Black aspirants.

2.5.2.2.1   Summary

Literature clearly shows that staffing of qualifications and the resultant pedagogical practices have a strong influence on the learning experiences of students. The academic development of CAs can only be effectively administered when it takes into account the racial and socio-economic contexts of the aspirants and the country. The academics who facilitate the learning process need to be equipped with the educational know-how to mitigate the inherent risks that disadvantage students who are not race congruent with the academics. Race in South Africa underpins socio-economics and is thus critical that the disparity is tackled head on during the learning experience. Failure to do so undermines the competencies achieved at the end of the development process.

Over the years the focus has moved away from knowledge-based to competency-based accreditation models adopted by different professional bodies (Kunz & De Jager 2019:146). The researcher therefore explores the widely available literature relating to the development of professional competencies in the section that follows.

2.5.3 Emergent themes from the professional component

The previous section reported on the themes related to the academic component of the pathway. This section focuses on the professional development aspects of the pathway. The themes covered include demarcating responsibility for professional development; the nature of professional competency; inadequate capabilities of staff the professional development tools.

2.5.3.1   Demarcating responsibility for professional development

Competency-based programmes demand more than technical knowledge of professional accountants. In the modern workplace, accountants can no longer rely only on their specialist knowledge (Lubbe 2017:67). Professional skills are required to supplement the technical skills base of CAs (Keevy 2020:141) and should in essence

bring the technical to life (Malan & Van Dyk 2021a:2; Kunz & De Jager 2019:149). Research provides evidence that there is no clear demarcation of where the development of professional competency starts and where it ends. Rather, it is an iterative process between HEIs and professional services firms. Proponents of higher education argue that professional skills should be initiated within higher education programmes where development can happen without the risk of detrimental business consequences (Malan & Van Dyk 2021b:146). If following on Kunz and De Jager's (2019:149) earlier notion that university is where the student learns the "how", then initiating development early can only place the student in good stead for application later along the pathway. Prior to the introduction of a competency framework in 2008, real-world exposure was largely left to the training component of the pathway, where students would be exposed through on-the-job training (Barac 2015:81). However, studies over the years have reported the inequitable exposure granted to different trainees during their learnerships as detrimental to the development of such skills (Barac 2015:78; Wiese 2006:159). Also, the risk associated with limiting exposure to the latter years of the pathway, is that the quality of the exposure becomes dependent on the aspirant's ability to meaningfully engage with tasks presented over the course of the learnership (Chaffer & Webb 2017:451). As the aspirant CA does not yet possess the skillset to engage effectively, development essentially becomes the sole responsibility of the professional services firm (Chaffer & Webb 2017:453). Introducing professional skills earlier in the pathway as a means for early exposure will better equip the aspirants with the requisite skills to fully engage with practical exposure during the learnership (Maseko & Masinire 2020:150). Without a clear demarcation of when to commence professional development, it appears that the essence of the research is that the earlier the introduction of the development process, the better.

Socio-economic circumstances affect the development of professional competencies. The socio-economically stratified population in South Africa contributes to an unstandardised context for learning especially within business related settings (McGhie et al 2020). It therefore becomes a requirement to bring the theory to life early for a diversified student body that is not necessarily knowledgeable about with the context of what is being studied, so as to allow time for the essential skills to develop (Lubbe 2017:66; Terblanche & Waghid 2020a). This approach is not necessarily welcomed as Kunz & De Jager (2019:149) have indicated that over and above

developing the intellectual capabilities of students, academics are further expected to carry the burden of delivering a fully competent professional into the workplace. In an earlier study academics argued that the professional development of a technically competent accountant with the requisite professional skills needs to be a shared responsibility of all role players along the pathway (Kunz & De Jager 2019:150). The demarcation of when the development of professional competencies should commence should be a function of the best response to the needs of the majority of aspirants CAs.

Since Black aspirant CAs are reported to be contending with contexts unfamiliar to their everyday lived realities, the early introduction of professional competencies can only be to their benefit. Early introduction will allow time to process what is taught and to develop the competencies to the requisite standards (as prescribed in the competency framework). Furthermore, the dual approach of a partnership between HEIs and professional services firms will promote coherence in both the academic and professional components of the pathway, contributing to alleviating barriers to progress faced by the Black aspirants.

2.5.3.2   The nature of professional competency

Professional competencies are described in the SAICAs competency framework. The guidance currently effective (as provided by SAICA), splits the responsibilities between HEIs and professional services firms as shown in Table 2.3.

Table 2.3 Responsibilities for professional development

Responsibility of HEIs	Responsibilities of professional services firms
Ethical behaviour and professionalism	Professional conduct
Personal attributes	Management and leadership
Professional skills	Professional attributes
	Information technology

Reference: (South Africa. South African Institute of Chartered Accountants (2016:32); South Africa. South African Institute of Chartered Accountants (2015:2)

The table clearly identifies the stakeholder responsible for developing specific competencies. It also illustrates the continuum along which the development takes place. There are other skills listed as elective and residual, but these focus on the technical aspects of development and, thus, become irrelevant in this section (South Africa. South African Institute of Chartered Accountants 2015:2). With globalisation putting professionals under pressure to respond to an ever-changing environment, SAICA has developed an updated competency framework namely, CA2025 (South Africa. South African Institute of Chartered Accountants 2022a). The new framework shifts even more focus to professional skills. Figure 2.2 provides a comparison between these changes and the previous framework.

Figure 2.3 Key changes in the competency framework

Key change	2025 Competency framework (Approved and issued in 2021)	2013 Competency framework (updated over the period 2013 – 2019)
Digital disruption	Increased emphasis on digital competencies (digital acumen)	Limited coverage on digital competencies and no reference to emerging technologies
Value creation in a business context	Use value creation in business to frame technical competencies – thus breaking down the traditional disciplines' silo-approach to presenting knowledge. Increased emphasis on business acumen	Traditional presentation of knowledge areas according to disciplines. Limited reference to business acumen and value creation. The concept of value creation is limited to integrated reporting as a topic. No reference is made to business acumen.
Ethics and citizenship	Includes all spheres of ethics (personal, business and professional) and citizenship	Only covered professional ethics with little reference to personal and business ethics and citizenship
Integrated thinking	Emphasis on all elements of decision-making acumen, which includes integrated thinking	Fragmented approach followed, without identifying integrated thinking as key outcome for CAs
Historical looking versus forward looking	Being more forward looking by considering trends and events that will influence value creation	Emphasis on historical events
Balance and integration between technical and non-technical competencies	Although the importance of technical competencies should not be diluted, non-technical competencies need to be integrated with technical competencies	Emphasis on technical competencies

Reference: South Africa. South African Institute of Chartered Accountants (2022b:1)

Evident in the summary of changes is the emphasis on increasing & integrating professional skills into the technical competencies. The heightened attention given to digital acumen is notable as a significant shift from the prior competency framework. The framework defines digital acumen as "… digital topics that influence ways of work and business decisions and includes computational thinking, data knowledge and strategy, data analytics, new developments and protocols, cyber security and user competencies" (South Africa. South African Institute of Chartered Accountants 2021b:23). The learning outcomes are extended through both the academic and

learnership components of the pathway, demonstrating how significantly the attribute contributes to the assessment of professional competence. The guidance on the implementation of the CA2025 framework is consistent with previous prescripts that split the responsibilities between HEIs and professional services firms.

Professional skills have been, and continue to be, identified as a key attribute of prospective CAs (Marx, Mohammadali-Haji & Lansdell 2020:4) and, as such, are receiving much attention from both industry and academia. Whilst most of the local research seeks to identify the best mechanisms for developing the prescribed competencies (Malan & Van Dyk 2021:130; Parsons et al 2020:161; Lansdell, Marx & Mohammadali-Haji 2020:115; Pelser-Carstens et al 2019:907; Keevy & Mare 2018:1), there exist studies that question how these competencies relate to the work of a CA (or other professional accountant). In a recent study by Ingram and Allen (2019:737), the authors contest the formalisation of cultural displays of knowledge, skills and personal traits as competencies that must be demonstrated by all seeking to join professions. In their study, the authors evaluate how graduate attributes are constructed and how these contribute to social exclusion from professions (Ingram & Allen 2019:727), as being technically strong is now not deemed sufficient. Analysing recruitment material through the Bourdieusian concepts of social magic[1], the researchers found that the construction of the ideal graduate favoured those from privileged backgrounds (Ingram & Allen 2019:737). The knowledge, skills and traits of the elite were in fact naturalised into the recognition criteria used to provide access into professions (Ingram & Allen 2019:737). Their findings are congruent with the findings of Hammond et al (2009:718), who, in evaluating the experiences of Black CAs in the profession, found that the competencies prescribed by the SAICA were unrelated to "merit, ability or achievement", but rather served as a demonstration of status cultural attributes. From their findings the authors deduced that the formalisation of these cultural attributes was in fact a demand for Black aspirants to assimilate to the dominant culture (Hammond et al 2009:707). Like with Ingram & Allen (2019:729) the authors suggested that through naturalising privilege, professional competence was deemed to be earned and developed like other acquired skills. This then served

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[1] Social magic – "generates the belief that the person possesses capacities that are unrelated to the social world in which they developed" (Ingram & Allen 2019:729)

as a justification for why those who could not demonstrate the skills could not be granted access to the profession. Since some local researchers are of the opinion that professional skills development is (i) an implicit process, and (ii) the skills are developed over one's lifetime (Lubbe 2017:67), the suggestion is that the skills cannot be taught in their entirety. Lubbe (2017:67), in her writings, reinforces the notion that the outcomes of the suggested development of professional skills cannot be guaranteed. If considered within the context of this study, it then appears unjustified to demand fully developed professional skills of Black aspirant CAs on entry into the profession, especially because their cultural contexts are so far removed from those dominant within the profession.

The heightened focus on digital disruption also appears unreasonable within the context of a South Africa. The researcher, therefore, extends the discussions in this section beyond access to resources (refer to s2.5.2.1.3 above) to the unfair demand for full digital competence on entry into the profession. In a recent study entitled "…same course, different access…" the authors emphasise how integrating information technology into pedagogical practices requires conscious consideration of the resources that many South African students do not have access to (Lembani, Gunter, Breines & Dalu 2020:17). The lack of resources, which stifle meaningful learning, goes beyond access to hardware and software to include structural deficiencies such as availability of electricity (ref); internet speed and cost of subscriptions for academic products (Nyahodza & Higgs 2017:46), as well as, socio-economic conditions and actualities (Lembani et al 2020:17). Whilst South Africa is considered to be amongst the most technology savvy societies because of phone usage, research shows that progress with information technologies is slow and scarce (Bornman 2016:275). The underlying socio-economic disparities are reported to be the greatest contributors to the country's slow progress (Bornman 2016:276). The socio-economics of the country dictate that poorer (and in some instances middle class) students are unfairly affected, contributing to a digital divide within the learning environment (Nyahodza & Higgs 2017:46). Within the context of this study, elevating digital technologies from tools for access to advanced competency requirements heightens the barriers of access for Black aspirant CAs. The dynamics of the socio-economic disparity in the country suggest that the introduction of digital acumen into the competency framework favours the more privileged aspirants. In the next section

the researcher reports on the readiness of educators and other stakeholders to facilitate the development of these professional skills.

2.5.3.3   Inadequate capabilities of staff

As reported earlier, professional development is a shared responsibility between HEIs and professional services. The literature focuses largely on the educating abilities of academics, with scant focus placed on managers and their role in developing competency during the learnership years. The inadequate training of educational staff, coupled with the overreliance on prescribed standards, appear to overwhelm academics as they are suddenly afforded the liberty to incorporate professional competence into university curriculum (Pelser-Carstens et al 2019:909). In a study seeking to establish the perceived levels of awareness and importance around the development of professional skills, Viviers (2016:259) finds that, although academics are aware of their responsibility, the constraint lies in how this responsibility is assumed. This nervousness to assume responsibility transfers to students as they are reported to show low awareness of the requirement for them to demonstrate professional competence on completion of their academic programmes (Viviers, 2016:259). Further research shows that with no formal teaching background, accounting academics rely heavily on how they were taught as the locus point (Terblanche & Waghid 2020:230) and, as a result, cannot effectively develop the necessary skills of future accountants. For all academics who qualified as CAs prior to 2008 (i.e. before publication of the first competency framework), there would be no reference available for professional skills development. This results in an increased reliance on self-created innovative measures (Strauss-Keevy 2014:428). With the profession's shift of focus to a more professional-skills-based competency framework, the under-preparedness of academics poses a barrier. The environment naturally presents with inherent risks of excluding or discriminating against aspirants who do not share socio-economic backgrounds with the academics. Reporting from a professional setting (Mkhize 2017:10) in his study, confirms that there is evidence of similar deficiencies in how managers in accounting firms manage a diverse cohort of aspirant CAs. The inherent risks within academia are equally present in professional firms as the managers in the corporate arena are mainly white (Mkhize 2017:6). The researcher recommends that managers develop the deficient competencies through study, training and experience as they play a critical role in the development of trainees

and the success of all stakeholders involved with the profession (Mkhize 2017:10). The limited capabilities of academics and managers in professional services firms for adequately developing professional competencies of CAs poses a threat, especially for aspirant Black CAs who are victims of inherent risks present in the environment. In the section that follows the researcher reports on the adequacy of the tools available for competence development.

2.5.3.4   Professional development tools

Researchers have invested effort into identifying tools to facility the development of professional competence as defined in the competency framework. Game-based learning and simulations appear to be safe platforms (De Villiers and Fouché, 2015:60), as aspiring CAs can get exposure without the risk of detrimental business consequences.   The use of games such as MONOPOLY in simulating business transactions is widely used in accounting curricula in South Africa (Malan & Dyk 2021:3; Mousa 2019:166; Pelser-Carstens et al 2019:907; Viviers, Fouché & Reitsma 2016:374). The board game has been distinguished for its ability to enhance high order thinking skills that "empower students to think analytically and critically, offer creative solutions to unstructured problems and make sound judgements in the real world" (Ngwenya & Arek-Bawa 2020:177). The game also grants players an opportunity to engage in team activities, whereas it would be impossible to transmit personal and intercommunication skills purely within a classroom setting (Malan & Van Dyk 2021:146).

Communities of practice complement team engagements as an effective means of developing professional skills. Dividing a class into smaller communities gives students opportunities to engage interpersonally and socially and, thereby, develop the relevant skills (Stephenson 2017:4). Access to skills development is thus provided through simulating real world events and, therefore, reifies the earlier notion of learning within safe spaces. Keevy (2020:145), in her evaluation of professional skills development, notes the positive correlation between the proximity of the learning experience to the real world and the effectiveness of the skills development. The development of professional competence within accounting academia is still in its infancy and if the development is to be effective its implementation must closely

resemble the lived realities of aspirants. Therefore, the opportunity to incorporate tools that mirror the lived experiences of all students presents.

2.5.3.5   Summary

In this section the researcher reported on the demarcation of responsibilities associated with professional development; the nature of professional competency; inadequate capabilities of staff and the professional development tools. The literature reveals an ongoing debate around who should be held responsible for developing professional competence, with much of research identifying early development as beneficial for the aspirants. When evaluating the nature of professional competence, the literature shows how professional competence is significantly influenced by the prevalence of elitism in professions. With race and class so closely aligned in South Africa, it is Black aspirants that would be disadvantaged by the proficiency levels prescribed by the profession. The incongruency between the socio-economic backgrounds of the academics and staff in professional services firms and those of the aspirants would further exacerbate the disadvantage. The infancy of the shift of professions to competence-based assessments provides ample opportunity to respond to the diversified needs of students. In the next section the researcher explores how the competencies are assessed.

2.5.4 Emergent themes from the assessment of competence

In the following section the researcher reports on the literature on measuring competence as well as the culturally responsive assessment.

2.5.4.1   Measuring competence

Competence is measured against the prescribed competency framework. Assessment of competence is concerned with evaluating the mastery of a skill (Gammie & Joyce, 2009:459). Assessments are administered by academics who deliver the content. Professional assessments are, however, intermittent. with the ITC undertaken shortly after passing the CTA and the APC at a minimum of 18 months after commencing the learnership (South Africa. South African Institute of Chartered Accountants 2021d:1). Both professional assessments are administered by the SAICA. Researchers propose that assessments should be conducted by those who discharge the development

opportunity, ideally within the environment in which the opportunity is awarded (Gammie & Joyce 2009:459).

Whilst assessment is necessary to confirm competence, it can, however, hinder the learning process. Previous research confirms that assessment (and therefore learning) in accounting is geared towards passing the professional assessments (Parsons et al 2020:177). Reference was made earlier to how accreditation incentivises HEIs to position themselves for good outcomes in the ITC and APC (Lubbe 2017:12; Terblanche & Waghid 2020:14; Venter & De Villiers 2013:1258). The entire focus of the pathway then inadvertently shifts from developing competence to securing coveted placement in these assessments (Keevy 2020:157). It therefore follows that within the profession, professional assessments are positioned as the drivers of learning (Kunz & De Jager 2019:150; Parsons et al 2020:177), which is not aligned with the value adding role of assessment in the student's learning journey (Watty, Jackson & Yu 2010:220). By focusing purely on the assessment, the only learning that takes place is surface learning (Lubbe 2017:69). Surface learning affects the quality of knowledge, contributes to marginal passes, and prevents students from mastering the core principles and applications of the subject matter (Lubbe 2017:69). Superficial learning contributes to the creation of graduates who are unable to engage with the environment in which they need to function. (Lubbe 2017:69), rendering them unable to apply what they have learnt to socio-economic or business-related aspects (Terblanche & Waghid 2020:14). The research shows that when graduates struggle to connect what they are taught and assessed on in their studies to their daily lives or the actual work environment (effectively the real world) then the knowledge gained is only sufficient to pass assessments (Lubbe 2017:68). If not appropriately conducted assessments can therefore pose a hindrance to the lifelong learning process and ultimate competence of aspirant CAs. Within the framing of this study, it is the NDP that places emphasis on the urgency of building a capable state. If CAs can pass assessments but fail to apply their learnings to their social and work environments, then it suggests that the learning process has been superficial and has thus contributed little to achieving the goals of the country.

Competency-based learning outcomes require alternative forms of assessment. Whilst the profession is consumed with whether assessments should be paper-based

or computer-based (Musov 2017:429), focus on the effectiveness of assessment is less reported. Literature suggests that the inadequate educational training of accounting academics contributes to the limited engagement with assessment models. Consequently, traditional and familiar methods of assessment become the default and safe approach (Gammie & Joyce 2009:443). Despite expert educational advice that direct observation is most effective for measuring performance, especially in the workplace (when compared to traditional paper-based assessments), the accounting profession persists with old tradition (Gammie & Joyce 2009:443). Aspirant CAs undertaking their learnerships are still required to physically sit and write professional assessments. The downside of this is that the assessment of learning is deferred and effectively takes place outside of the immediate learning environment (Gammie & Joyce 2009:459). Since it can be deduced from prior research that assessment drives behaviour, ineffective assessment mechanisms can hamper real learning opportunities (Gammie & Joyce 2009:460). The opportunity to appropriately demonstrate competence may be undermined by the methods applied in carrying out the assessment.

2.5.4.2   Culturally responsive assessment

The role of culture and diversified classrooms must also be considered within the context of assessment. Although local research tends to adopt a "neutral" stance on the role of assessment (Marx et al 2020:6; Parsons *et al.* 2020:178), it is evident from further global studies that culture has a significant influence on assessment processes, especially in environments of cultural and language diversity (Watty *et al.* 2010:229). Assessment is integral to the full learning process of the students and as a result it cannot be viewed in isolation of all other pedagogical practices. If tuition delivery needs to be inclusive (as earlier proposed) then assessment ought to be so too. Research reports that, because of cultural differences, students and academics (and professional exam setters in the case of this study) generally do not share the same outlook on assessment requirements (MacKinnon & Manathunga 2003:138). Variables such as the formulation and presentation of answers that academics assume as known, must in fact be clearly spelled out to students to eliminate any form of ambiguity (MacKinnon & Manathunga 2003:138), since students who do not share a background with the academics "often have the most difficulty in decoding lecturers' expectations" (Ryan & Hellmundt 2007:99). An inadvertent result of ambiguous

communication between students and academics is that academics reward facility with content rather than demonstration of academic ability (Ryan & Hellmundt 2007:99). This finding brings the research back full circle to where critics of professional competencies demonstrated how competency within the profession rewards displays of cultural flair rather than the demonstration of actual ability (Ingram & Allen 2019:737; Hammond et al. 2009:718). Within the context of this study where the pathway is dominated by white academics and Black students, the poor performance of Black aspirants may be a manifestation of cultural miscommunication through the assessment process. Research highlights how successful assessment is concerned with successful intercultural communication between students and academics (MacKinnon & Manathunga 2003:142). It is therefore critical that the assessment process responds to the learning needs of a culturally diversified CA pipeline.

2.5.4.3   Summary

Assessment plays a critical role in the learning process for aspirant CAs. This is especially true in a country where the skills will contribute to building a capable state. The move to a more competency-based chartered accountancy profession provides the opportunity to let go of traditional modes of assessing while also creating space for a culturally inclusive means of assessment. In the sections that follow the researcher focuses on the challenges that make it difficult for Black aspirants to progress.

2.5.5 Pervasive threats to the Black aspirant's experience

Up to this point in the chapter the researcher has reported on the broad literature available on the three components of the pathway: academic, learnership and assessment. The literature appraisal provided the reader with detail on how the experience of journeying the pathway would unfold and how Black aspirants could be disadvantaged within each of the components, given the inequality prevalent in society. In this section the researcher specifically elevates the reported experiences of Black aspirants over the full course of the pathway with the objective of highlighting what is known of their experiences.

The massification of universities has presented students with a myriad of opportunities that would not otherwise be available to ethnic groups excluded under the apartheid

dispensation. It has, however, also given rise to rampant challenges along the full pathway which pose a threat to the progress and ultimate certification of the aspirant Black CAs. Figure 2.4 provides a visual depiction of the multiple adversities encountered by aspirant Black CAs as they journey the pathway to qualification.

Figure 2.4 Pervasive threats on the pathway to qualification
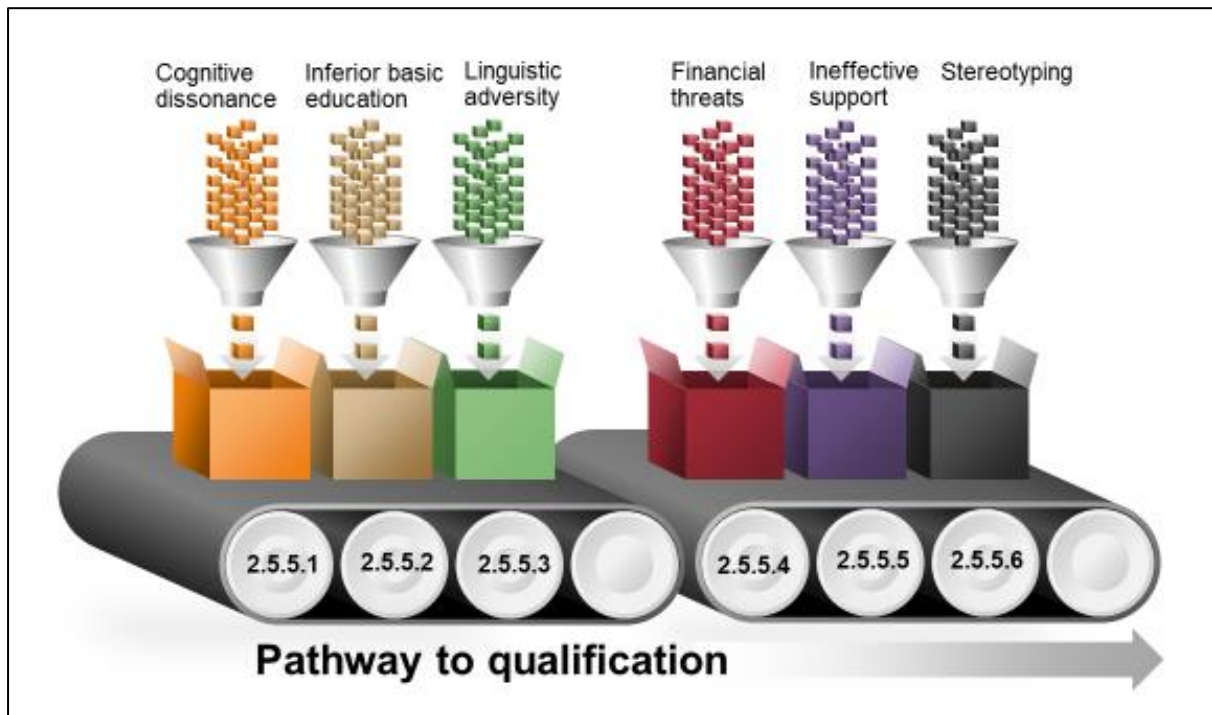
<div align="right">Reference: Authors own</div>

The researcher discusses each of challenges under separate headings below.

2.5.5.1 Persistent cognitive dissonance

There exists an ongoing conflict between the lived realities of Black aspirant CAs and the pathway to certification. Initial conflict occurs on the aspirant's first encounter with the HEI. Multiple literature studies are consistent in highlighting the opposing relations between Black students' lives and the university contexts in South Africa (Adonis & Silinda 2021:73; McGhie et al 2020:17; Ngubane & Makua 2021b:1; Lubbe 2017:60; Letseka 2014:544) especially within HWIs where accounting qualifications have dominated historically (Terblanche & Waghid 2020a:1; Lubbe & Coetzee 2018:453; Sartorius & Sartorius 2013:401; Venter & De Villiers 2013:1246). McGhie et al (2020:27), in their study, found that the academic challenges faced by Black business students in HEIs emanated from poor educational foundations. In their assessment of

marginalised students readiness for higher education the researchers argue that education is a socially constructed process which must take into account the socio-economic contexts of learners (McGhie et al 2020:22). The reality (and norm) of many of the poorer South African schools is that the environment in which the education is delivered is not geared for successful learning (McGhie et al 2020:22). Consequently, students enter HEIs wholly unprepared for a contrary experience. HEIs in South Africa are located mainly in urban settings and are equipped with state-of-art resources, representing a context far removed from the lived realities of many South Africans (Mzileni & Mkhize 2019:7). The curriculum presented within the HEIs is further orientated around Western ideologies and away from African perspectives, contributing to Black students feeling as though they do not belong (Thomas & Maree 2021:1; Ngubane et al 2021:1; Letseka 2014:334; Ndlovu-Gatsheni 2018:8). Their experience thus becomes one where the aspirants feel vulnerable, isolated and alienated (Mahlangu & Fraser, 2017:104; Ngubane & Makua 2021a:1), without ever truly fitting in (Terblanche & Waghid 2020a:16). The researcher was unable to locate recent studies that describe the aspirant CAs experience of the learnership. Early research, however, highlights racism, poor integration into the environment, apathy towards Black trainees, disproportionate allocation of work, and unfamiliar business contexts as the main hindrances to positive learning (Van Greuning 1987:221-229). These experiences have subsequently been reinforced by various other studies that found that staffing and work allocation continued to be biased against Black trainees (Wiese 2006:161; Sadler 2002:183; Mkhize 2017:9) especially when compared to their white counterparts. Unwarranted comparisons expressed in comments such as not having a car and their "cultural backgrounds and different social skills" were presented as justifications for skewed work allocation (Wiese 2006:165). In later studies by (Hammond 2003:9; Hammond et al 2007:253; Hammond et al 2009:705; Hammond et al 2012:332) the notion of socially manufactured barriers of entry for Black aspirants was further strengthened by reports of their lived experiences that also reinforced the role of socio-economic factors on the pathway to certification. The contradictions and inconsistency in realities as experienced by the aspirants throughout the pathway contribute to persistent psychological discomfort. Termed the theory of cognitive

dissonance[2] (Festinger 1962:93), the discomfort forces aspirants to make urgent decisions about how they proceed within these environments if they are to succeed. Literature describes how Black students are forced to acculturate as a means to securing success (Adonis & Silinda 2021:76). Acculturation is described in literature as follows:

> "… phenomena which result when groups of individuals having different cultures come into continuous first-hand contact with subsequent changes in the original culture patterns of either or both groups"(Amer 2005:5-6 as referenced in Adonis & Silinda 2021:76)

Within the context of this study, acculturation is engaged when an aspirant CA encounters the university or learnership environment that is opposed to their lived realities. Literature reveals that integration, assimilation, separation or facing marginalisation are the options available to aspirant. If they choose to retain their culture but simultaneously accept and adapt to the university or workplace culture, they are seen to integrate; whereas alienating their own culture to latch onto the host's culture is considered assimilation. Conversely, separation is the alienation of both the university and workplace cultures in order to rather maintain one owns culture. Marginalisation refers to the disassociation from both the host and the individuals' culture (Culhane 2004:53). It therefore appears that integration would present fertile ground for success. However, the constant contention with tacit rejection jeopardises opportunities for progress toward integration (Adonis and Silinda 2021:76). The issue with acculturation as an outcome is that the Black aspirant CA is forced into compliance when it is government and HEIs that ought to initiate the change that will contribute to closing the gap in the dichotomy (Council on Higher Education 2013:97). This has compelled some accounting researchers to call for accounting education practices that bridge the divide between the student's lived reality and curriculum practices (Terblanche & Waghid 2020:234; Lubbe 2017:20).

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[2] Cognitive dissonance is concerned with the idea that when a person is faced with a variety of things that are not psychologically consistent they will find a way to make them consistent, so as to restore their own comfort (Festinger 1962:93).

The lived reality of socio-economic inequity and an educational and professional existence orientated within a privileged framework, is a dichotomous experience that can only be shared by marginalised citizens in South Africa. This experience contributes negatively to the journey through the pathway, as the aspirants are continuously expected to engage the dissonance. Structural failure to support the appropriate adaptation of Black aspirant professionals into environments far removed from their norms presents a barrier to progressing along the pathway to becoming a CA. In the next section the researcher presents the effects of inferior basic education on the aspirations to become CAs.

2.5.5.2   Pervasive effects of inferior basic education

Early educational experiences have a strong influence on the academic trajectory of students. Research shows that in South Africa these experiences are largely underpinned by the socio-economic stratification of the population as learners tend to attend schools in line with the economic class to which they belong (Mpofu 2015:576). Schools are classed using a poverty score namely, Quintiles. Quintile 1-4 depict the poorer schools in society, with Quintile 5 reserved for the more affluent schools (Coetzee et al 2016:313). The literature reports how schools categorised under Quintile 1-4 tend to not only be poor and under resourced (McGhie et al 2020:27), but they carry the identity of previously African schools with Quintile 5 schools representing former white schools (Coetzee et al 2016:313). Even though the country is a now a democracy the socio-economic legacy of apartheid dictates that the majority of Black learners will attend poorer schools and continue to be subjected to poor quality education (McGhie et al 2020:22; Coetzee et al 2016:313). The learners also become subjects of poor funding (Lubbe 2017:7; Coetzee et al 2014:518), broken teaching and learning practices (Pym 2013:354) and poor career guidance for students (Barac 2015:86). The learning outcomes of these schools become students who are severely underprepared for the content presented in the university classroom (Roos & Carpenter 2020:222; McGhie et al 2020:18; Lubbe 2017:9; Le Roux & Adler 2016:231) . The negative effects of this are evident in matric pass rates which reflect learners from higher quintile schools dominating the passes in subjects like mathematics. Research shows that learners from the poor margins of society are left to contend with the pervasive effects of systemic challenges such as poor educational

foundations up to the exit level of the qualifications (McGhie *et al.* 2020:27; Jansen & De Villiers 2016:25).

The inadequate development of the literacy and numeracy skills of Black students also impacts negatively on their experience of the pathway. Prior research evidences that Black students struggle with business related studies in university (McGhie et al 2020:18). According to McGhie et al (2020:18) a perception exists at school level already that subjects such as accounting, business studies and economics are too difficult and, therefore, students opt for less challenging options (McGhie et al 2020:18). Further research highlights how the negative perception of mathematics-related subjects arises as early as childhood where the socio-economic factors largely underpin the adverse educational experiences of Black students with these subjects (Spaull & Kotze 2015:26). The researchers show how Black students "start behind and stay behind" when compared to other ethnic groups, as the basic academic skills cannot be solidified within a poor education system (Spaull & Kotze 2015:26). The foundational skills required to succeed in commercial studies are forgone early in the education trajectory and become quite difficult to catch up. Sartorius and Sartorius (2013:412) later supported by Parsons et al (2020:178), confirm a persistent disparity in accounting students' academic performance by demonstrating how the performance of Black accounting students lags behind other ethnic groups from school level into university and further into professional assessments. Whilst no other study since appears to have interrogated the persistent racial disparities in academic performance of accounting students in longitudinal form, as have Sartorius & Sartorius (2013:401), several more recent studies at least confirm the persistence of the disparity (Parsons et al 2020:178; ; Ontong et al 2020:210). The barriers caused by poor academic foundations adversely affect the performance of Black aspirants and thus warrant further investigation. The researcher expands on this literature by reporting specifically on the linguistic challenges faced by aspirant Black CAs along the pathway.

2.5.5.3 Persistent linguistic adversities

The academic performance of Black aspirants is undermined by the linguistic adversities they face throughout the pathway. South Africa has 11 official languages. However, research shows that English and Afrikaans dominate as the main mediums

of instruction in education, at the expense of other indigenous languages (Kretzer & Kaschula 2020:259). Even though English dominates as main language of instruction for black leaners the research shows that dialogue during class time and with communities defaults back to indigenous languages for Black learners (Kretzer & Kaschula 2020:271). Therefore, successful navigation of the education system by Black learners requires that they demonstrate agility between home and instructional language. This context is important as various global studies show a correlation between language and student academic performance (Velasco 2019:157; Duff & Mladenovic 2015:324; Papageorgiou 2017:213; Coetzee et al 2016:308). Further local literature expands on the multidimensional use of language in South African universities (Thomas & Maree 2021:3; Roos & Carpenter 2020:225; Coetzee et al 2016:320; Jansen & De Villiers 2016:21) as it is largely underpinned by the historically racial and ethnic divisions of the country (Beukes 2009:36). In their study, Thomas and Maree (2021:2) delve down into how students experience language within HEIs, given that the institutions carry a racial identity and commodify English and Afrikaans as mediums of instruction. Despite the massification of HEIs and the accommodation of Black students, HWIs continue to carry white English and Afrikaans identities. In considering the experiences of Black, White, and Coloured (mixed-race) students within both HWIs and HDIs, the researchers found that language is neither apolitical nor raceless (Thomas & Maree 2021:12). In South Africa, both the English and Afrikaans languages are mainly associated with white citizens (also the wealthier proportion of the population) and, as such, HEIs contribute to the national and ideological intersection of race and class (Ngubane & Makua 2021b:6). If considered within the context of the political planning that informed HEIs under the apartheid regime, then the insistence on English and/or Afrikaans as tuition medium contributes to the exclusion of Black aspirants. The language-based exclusion negatively influences Black aspirants' experiences of university.

Comprehension of learning content is adversely affected by language difficulties. Research conducted by Coetzee et al (2016:321) shows that language wields significant influence on academic performance (Coetzee et al 2016:321). The researchers argue that students coming from poorer socio-economic backgrounds show lower reading comprehension, as their contextual settings inform the lens through which reading content is understood in the accounting qualification (Coetzee

et al 2016:317). (McGhie *et al* (2020:19), in their study, complement these findings by highlighting how poor basic literacy and a weak grasp of the English language by Black learners further constrains their reading comprehension and thus the learning overall. As discussed earlier, the social context within which learning takes places greatly influences the quality of the learning experience and, where it is compromised, it renders the student underprepared for the pursuit of higher degrees (McGhie et al 2020:22). McGhie et al's (2020:22) research further highlighted how the effects of compromised early education pervade higher education experiences (McGhie et al 2020:22). Further thereto, language comprehension within accounting is complicated by the additional requirement of proficiency in business language and contexts (Coetzee et al 2014:510). The accounting curriculum, which is fixated on private sector capitalist markets (Terblanche & Waghid 2020:232), is far removed from the socio-political and economic reality of South Africa (Grietjie & Samkin 2017:1388). Black students, therefore, lack the contextual setting to, firstly, find the appropriate business language to express themselves within accounting studies and secondly, to comprehend what is taught (Terblanche & Waghid 2020:232). Language, therefore, serves as a barrier to comprehension and consequently to advancement on the pathway.

In another longitudinal study undertaken by Papageorgiou (2017:218), for the purpose of evaluating the effects of demographic variables on students' performance, it was found that the grades attained for first language English and Afrikaans in high school had a strong correlation with student performance in entry-level university accounting. However, only two indigenous first languages (Sepedi and Sesotho) influenced performance outcomes in first-year university accounting, although to a lesser extent. The other official South African languages considered in the study did not reflect a strong correlation to academic performance (Papageorgiou 2017:223), raising this researcher's curiosity around the extant relations between indigenous languages and accounting. The results presented by Papageorgiou, support the findings of a study conducted in the United Kingdom by Duff & Mladenovic (2015:322) that demographic variables such as the command of a language, gender, learning expectations and prior education have a significant influence on how students learn. The findings of both studies show the applicability of the findings to broad contexts. More importantly, the variables can never be considered independently of each other. Within the context of

this study where demographics exist within vast socio-economic disparity, the absence of relations between indigenous languages and accounting is disconcerting. The extant relationship between the tested variables and indigenous languages may be indicative of the existence of a barrier to progress for Black citizens.

Written language is key is for progressing along the pathway. At every axle along the pathway, aspirant CAs are required to demonstrate their competence through written assessments. Even though South Africa has 11 official languages, there are only two dominant instructional languages in HEIs namely, English and Afrikaans (Thomas & Maree 2021:1) and the expectation is such that all prospective CAs (irrespective of spoken language) articulate themselves in English (or Afrikaans). For many Black aspirant CAs who are neither English nor Afrikaans first-language speakers, the demand for written language proficiency becomes problematic. The researcher therefore agrees with the perspectives of (McGhie et al. 2020:22) that educational experiences for Black learners (who are not first language speakers) are frustrated from a young age, as English is advanced to the detriment of their home languages of learners.

The literature in this section demonstrates how exclusionary language can be in a context like South Africa where language is political and is accompanied by both race and class. These three constructs underpin the learning experiences of the aspirants and influence how they comprehend what is taught. The extant relationship between indigenous languages in the country and performance in accounting also highlight a possible tacit barrier in progression along the pathway. To then expect the prospective Black CAs to express themselves only in English when it is critical to their success becomes unfounded. In the section that follows the researcher reports on another dimension that negatively affects the aspirant's journey along the pathway namely, finances.

2.5.5.4 Pervasive financial threats

There are complex financial constraints experienced by Black aspirant CAs that persist for the duration of the pathway. This comes as no surprise, as statistics confirm that almost half (49.2%) of South Africa's population lives below the poverty line (South Africa. Department of Statistics South Africa 2022:1), rendering poverty a way of life

for many Black South Africans (Carpenter & Phaswana 2021:2; Breier 2010:660). The socio-economic dynamics of South Africa dictate that many Black students are exposed to the risk of inadequate financial resources to support their educational endeavours (Carpenter & Phaswana 2021:2; Breier 2010:669). The journey to qualifying as a CA exposes the learners to possible ejection at any point along the pathway due to limited funding. Even though the country appears to be moving in the direction of a growing middle class (Carpenter & Phaswana 2021:8), research reveals that the vast majority of the population remains poor, living below the poverty line (McGhie et al 2020:22). The effects of having fewer educated and employed family members means Black income earners have to bear the burden of supporting a wider network when compared to their white counterparts (also known as Black tax[3]) (Carpenter & Phaswana 2021:2). The opportunity cost associated with pursuing a lengthy qualification, therefore, becomes unbearable for directly affected families and for the state where "endemic poverty, deepening inequality, and rampant unemployment" continues to surge (Adonis & Silinda 2021:88). Furthermore, the cost of education in many Black households competes with other primary needs (Carpenter & Phaswana 2021:2). This context is important for this study as finances not only enable access to higher education but are also a contributing factor to the retention and success of Black students in the pipeline (Roos & Carpenter 2020:228).

Previous research on financial constraints is largely concentrated around financial access challenges (Manik 2015:235; Breier 2010:657), and contributes little to considerations of retention and success. The scant research that is available on the relationship between finances and academic performance provides conflicting outcomes. Roos and Carpenter (2020:226) find a strong positive correlation between funding (even through financial aid) and on-time graduation. The researchers report

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[3] The term is contextualised to a South African setting to identify "…the financial burden borne by black South Africans who have to pay or transfer money and other goods to support their direct and indirect family"(Carpenter & Phaswana 2021:2).

that the relief in financial pressure motivates increased academic performance in students (Roos & Carpenter 2020:226). Contradicting these findings however is another study that reports poor academic outcomes for students on financial aid. Papageorgiou and Callaghan (2020:234) in their study found that students studying on financial aid were vulnerable to poor performance, possibly underpinned by the intersection of various socio-economic related factors. The interplay of other factors is critical as a study by Naidoo and McKay (2018:167) investigating only the relationship between funding and academic performance at one institution, revealed no relationship between the two factors, leading the authors to conclude that the relations between finances and academic performance are complex and require further interrogation. Interestingly, within accounting the effects of the comprehensive TBF funding on the academic performance of students has never been explored. Since the TBF scholarship not only alleviates the financial burdens of students but also facilitates much-needed socio-economic interventions (Angrist, Lang & Oreopoulos 2009:136; Coetzee et al 2016:306; Barac 2015:75; De Jager 2014:53;); Ontong et al 2020:197), the intersecting benefits of funding and detrimental influence of possible loss of finances on academic performance warrant further exploration.

The critical and dynamic role of finances in the performance of aspirants in the pipeline (beyond access) may be contributing to threats to progress and will thus be explored further through this study. The comprehensive support provided accompanying the financial support is explored in the section below.

2.5.5.5 Ineffective support

There exists a level of support to assist in funnelling aspirants through the CA pipeline. At a macro-level government has initiated structural reorganisation both within basic education (McGhie et al 2020:18; Spaull & Kotze 2015:26) and higher education aimed at supporting learning outcomes and ensuring national student success (Le Roux & Adler 2016:230; Bernard, 2015:240). Research on the other hand reports that universities may actually be incapable of effectively implementing the support to respond adequately to diversified student populations (Lumadi 2021:222; Van Zyl et al 2020:60;). Since universities negate applying differentiated selection criteria for varying socio-economic needs (Barac 2015: 94), alternative interventions such as extended and flexible curriculum have been identified as viable (Council of Higher

Education 2013:97; Le Roux & Adler 2016:231). Researchers recommend that qualifications be globally extended by a year or two to create latitude for the mastery of lagging skills such as critical thinking, literacy and other academic skills undermined by socio-economics but necessary to succeed in the profession (Lubbe 2017:2; Bernard 2015:240). The recommendation to extend curriculum is accompanied with the option to accelerate out depending on student needs, which is different to current practice of only funnelling the marginalised students into intervention programmes (Lubbe 2017:19). Some of the current support practices discriminate rather than assist the marginalised. In a case study exploring student support in a distance institution in South Africa, the author found that the nature of support afforded to students in an online learning environment assumed that they all had access to hardware and their digital proficiency was sufficient. In a similar study based at a residential institution the authors found that internet connectivity and thus access to learning content prevailed as a hinderance for students from marginalised communities for periods when they were not on campus (Combrink & Oosthuizen 2020:37). In both cases, the interventions by the institutions failed to consider the socio-economic context of the country thus rendering the support ineffective.

Many Black students fall out of the CA pipeline even with the assortment of support interventions available to them. Within the profession comprehensive support is offered to aspirants via the SAICA TBF (Barac 2015:75), bursaries by professional services and university merit bursaries for high performers (Naidoo & McKay 2018:1), the National Student Financial Aid Scheme (NSFAS) for poor students (NSFAS 2022:1), the Ikhusasa Financial Aid Scheme for middle class students ,amongst many others. Within universities supplementary interventions include the early identification of at risk-students who show a trajectory towards failure have been implemented (Coutts 2007:329,386; Van Schalkwyk 2007:954; Jones et al 2008:11; Mayet 2016:4). The profession itself supports the work of universities through the TBF by providing socio-economic support to students. The support includes provision of accommodation and awarding of stipends (Mantshantsha 2006:18); supplementary academic support in the form of tutorials and support classes; life skills workshops and mentorship systems (Coetzee et al 2016:313; Barac 2015:76). Although comprehensive, the scholarship has been found to be ineffective in some of its offerings (Barac 2015:95). No further studies evaluating the nature and effectiveness

of support provided within the accounting profession have been located by the researcher of this study.

The research explored highlights the discrimination underlying some of the implementation of the support and in some instances disregards the socio-economic context of the support offered. While the assortment of support within the accounting profession is reflected in the literature it is contradicted by the high attrition and persistent underrepresentation of the very demographic is seeks to support. The low representation in the success rate of Black CAs in the pipeline further casts doubt on the effectiveness of initiatives currently in place. In the section that follows the researcher reports on the consequences of unintended discrimination in the identification and support afforded to aspirants.

2.5.5.6 Stereotyping and its effect on experiences

The manner in which experiences of Black citizens pursuing chartered accountancy are reported may be contributing to the creation of stereotypes. Where it was once acceptable to refer to aspirants by race "blacks" in research (Van Greuning 1987:177; Weil & Wegner 1997:307), as the country has advanced as a democracy there appear a notable shift to more politically correct terms. Aspirant professionals are referred to as "not mainstream" Ontong *et al* 2020:210); previously disadvantaged (Barac 2015:75); underprepared (Lubbe 2017:9), at-risk dropouts (van Zyl 2017:2) and non-traditional students (Fortin, Sauve, Viger & Landry 2016:437), with international contexts in literature tending more towards normalising the use of "underrepresented minorities" (Pelzer & Nkansa 2021:1; Brown-Liburd & Joe 2020:87; Smith et al 2020:1). The use of minority would be less functional in South Africa where Black citizens constitute majority of the population and the implementation (or lack thereof) of the terms in local contexts is thus justified. Whilst politically correct, the adopted naming conventions tend to encourage stereotypes and influence how Black aspirant professionals are "viewed and view themselves" (Bernard, 2015:253) as they traverse through the pathway. The stereotype associated with being not-mainstream; disadvantaged; marginalised, underprepared, at-risk and a dropout directly opposes the long-standing archetype of a CA. The personalities typically associated the profession show displays of wealth and high societal status (Daniels & Davids 2019:222; Akter & Siraj 2018:432; Mkhize 2017:1). With the history of the country

rendering majority Black aspirants pioneers of professional careers in their families (van Zyl, Dampier and Ngwenya 2020:60), research communicates that terms that would assist in increasing self-efficacy and confidence would be more appropriately placed. Many of the aspirants have their efforts to overcome social exclusion undermined by the privileged contexts associated with the profession (Coetzee et al 2019:468) as well as literature which dwells on their deficiency (Bernard 2015:253). The inappropriate naming conventions are not constructive and pose a barrier to the advancement and progress of aspirant Black CAs along the pathway.

It is also noted in further literature that support introduced over the years to address some of the challenges has also contributed to stigmatised narratives. Ontong et al (2020:210) raised concerns in their study of inappropriate alternative treatment afforded to students, such as tutorials conducted outside of conventional class hours. This concern was earlier identified in Barac's (2015:75) study where Black students were disgruntled by the inconvenient times at which interventions were offered. The timing of both studies (2020 vs 2015) suggests that the practice is ongoing. In Lubbe's (2017:20) exploration of an extended accounting degree, she too noted the stigma attached to foundation programmes as they were ringfenced for students of a particular ethnicity (Black). Reimagining accounting curriculum for all students would therefore require readjustment of existing stigmatised narratives. The fact that the students by meeting the requirements to even access higher education represent the top percentage of the South African population in terms of educational performance (Bernard 2015:247), is clouded by the consequence of inequity and a negative narrative. To support the pursuit of an equitably represented chartered accountancy profession, narratives around Black aspirants will need to be redefined both in literature and practice to overcome the existing social barriers.

2.5.5.7 Summary

The literature unveiled cognitive dissonance, quality of education, linguistic adversities, finances, ineffective support and stereotyping as significant threats to the progress of Black aspirants along the pathway. Mainly contributing to dissonance experienced is the contrasting realities presented by the aspirants lived realities to the business world as presented through the curriculum and learnership. The poorer quality of education received by the socio-economically marginalised Black learners

have effects that pervade the full pathway, with language (in its multifaceted nature) posing a serious hinderance to understanding what is taught and thus learnt. The significance of finances within the pathway is highlighted as more than just providing initial access. They fulfil a dynamic role as participants advance with the qualification. The literature also casts doubt on the effectiveness of support offered to aspirants. The stereotyping of Black aspirants is also highlighted as a consistently negatively contributor to their success. All the factors identified as hinderances are clearly underpinned by socio-economic differences between population groups in South Africa.

2.5.6 Methodological review outcomes

In answering this study's question of how aspirant Black CAs experience the pathway to certification the researcher as part of the literature appraisal evaluated the evolution of data collection in South African transformation (diversity and inclusion) studies. The studies specifically reporting the experiences of Black CAs conducted in South Africa from 1994 to 2021, the advent of democracy to date, were considered and are tabulated in chronological order in Table 2.4 below.

During the literature search the researcher identified a research paper by Van Greuning (1987:177) which was published prior to 1994 but was however instrumental to the research that followed on from initial his findings post democracy.

Table 2.4 Methods applied in studies evaluating experiences of aspirant Black CAs

Year of publication	Author	Title	Method applied	Research outcomes
1987	Van Greuning	Black Accountants: Facts the Profession Should Know	Survey questionnaire (Yes/No)	-Racism -Lack of commitment to developing Black professionals -Apathy to Black trainees -Disproportionate work allocation -Difficulties in transitioning from a "Black world" to a "white world"
1996	Rawana (as cited in (Boshoff & Carstens 2003:47)	Black accountants 'face frustrations'	Unknown	This was a study commissioned by the (ABASA[4]). Findings were as follows: - The process of qualifying as an accountant is traumatic and may undermine confidence in oneself as a

[4] The Association for the Advancement of Black Accountants of Southern Africa (ABASA) is a transformative organisation established in 1985 to promote the professional interests of Black African, Indian and Coloured persons engaged in the broader accounting profession in South Africa (ABASA 2022:1).

Year of publication	Author	Title	Method applied	Research outcomes
				person, in one's ability and in one's culture.
				- It is difficult for most Blacks to gain access to institutions enabling them to qualify.
				- Few schools offer mathematics and accountancy, children have subjects chosen for them by teachers and, where they are taught, are expected to be passive listeners, rather than active learners.
				- White universities are still difficult to enter, and most of those that are, are not accredited by the PAAB.
				- The quality of lecturing is rated as poor at non- accredited universities.
				- Lecturers at White universities tend to be well- rated on subject knowledge but are viewed as distant and impersonal in their approach to Black students.

Year of publication	Author	Title	Method applied	Research outcomes
				- Black trainees at companies are expected to conform to "internal culture". Trainees are expected to assimilate into the culture of the firm. Cultural conformity, rather than diversity, is stressed. - The trainees complained that they are not given sufficiently challenging tasks to tackle. The belief of Black trainees is that White trainees receive a more rounded training and tend to be exposed to a wider and more complex range of accountancy work.
1997	Weil, S. Wegner, T	Increasing the number of Black chartered accountants in South Africa: An empirical review of educational issues.	Survey questionnaire	-Lack of role models -Motivation -Language (written) -Numeracy skills

Year of publication	Author	Title	Method applied	Research outcomes
2002	Sadler, E	A profile and the work environment of Black chartered accountants in South Africa	Survey questionnaire	-Poor exam preparation -Poor effort in preparing for the exam -Poor time management -Time (work / study) -Poor self-discipline
2003	Boshoff, A Carstens, A	Apartheid's influence on the demography of the South African chartered accountancy profession to 2001	This paper investigated the impact of the racial segregation on the demography of the South African chartered accountancy profession by 2001. The researchers reported on existing studies and thus did not directly engage aspirants.	Outcome is per other studies reported in this Chapter.
2003	Sadler, E	Aspects of higher education and Black chartered accountants: empirical findings	Survey questionnaire	-Written language -Inadequate employer support -Unconducive learning environment

Year of publication	Author	Title	Method applied	Research outcomes
				-Inferior basic education
2003	Sadler, E Erasmus, B	Views of Black trainee accountants in South Africa on matters related to a career as a chartered accountant	Survey questionnaire	-Finances -Time (work vs. study) -Business exposure / conceptual exposure -Lack of support / mentorship -Work allocation -Racism -Disregard of their work -Motivation
2004	(Schneider & Westoll 2004)	Experiences in transformation – A work in progress	Interview based book	Black and white partners in the firm were interviewed about their experiences during the firms transition to include more Black professionals. The authors state the book reveals "the inside story, captures the environment and the feelings of the changing eras and mirror the personal experiences of the individuals involved". The stories reported are focused on more senior staff in the organisation.

Year of publication	Author	Title	Method applied	Research outcomes
2005	Sadler, E Erasmus, B	The academic success and failure of Black chartered accounting graduates in South Africa: A distance education perspective	Survey questionnaire	-Poor exam preparation -Poor effort in preparing for the exam -Poor time management -Time (work / study) -Poor self-discipline
2006	Wiese, A	Transformation in the South African chartered accountancy profession since 2001: a study of the progress and the obstacles Black trainee accountants still encounter	Survey questionnaire	-Barriers to work allocation: no postgraduate degree and mobility -Insufficient work allocation (compared to white counterparts) -Racism and hostility -Cultural differences -Social inclinations
2007	Hammond, T Clayton, BM. Arnold, PJ.	Recounting a Difficult Past: A South African Accounting Firm's 'Experiences in Transformation	Interviews contrasted with content analysis	"This paper examined the role of oral history in the social construction of collective memory and forgetting. The analysis finds that the firm's portrayal of its history reflects a narrative of reconciliation and redemption that minimizes the deep social and economic divisions that characterize South Africa's

Year of publication	Author	Title	Method applied	Research outcomes
				past, their relevance to accounting history, and the continuing salience of race to employment in public accounting".
2009	Hammond, T Clayton, BM. Arnold, PJ.	South Africa's transition from apartheid: The role of professional closure in the experiences of Black chartered accountants	Interviews	-Alleged racial superiority of white managers -Language -Social and status cultural barriers -Institutional racism (systemic)
2012	Hammond, T Clayton, BM. Arnold, PJ.	An "unofficial" history of race relations in the South African accounting industry, 1968-2000: Perspectives of South Africa's first Black chartered accountants	Interviews	"The authors contrasted articles on racial inclusion published in South Africa's leading professional accounting journal with the experiences of black chartered accountants in the country. Their stories of discriminatory treatment by accounting firms contrast sharply with the official version of history gleaned from the professional journal."
2015	Barac, K	A Helping Disadvantaged Students: Findings from the Thuthuka Programme Helping	Interviews	-Socio-economic barriers -Poor schooling background -Lack of role models

Year of publication	Author	Title	Method applied	Research outcomes
		Disadvantaged Students: Findings from the Thuthuka Programme		-Poor articulation between university and the learnership
2017	Mkhize, M. V.	Accounting firms' managers' and trainees' perceptions of managerial competencies required to manage diversity in KwaZulu-Natal, South Africa	Survey questionnaire	Communication between trainees and managers is ambiguous leading to compromised task completion

Reference: Researcher's own

It is evident from the table that in the founding research into the experiences of Black aspirants the researchers depended on survey questionnaires. The timeframe (1987 – 2006) within which the research was conducted was not only the beginning of democracy, but it marked the initial stages of the legal inclusion of Black citizens into various aspects of society, including the accounting profession (Boshoff & Carstens 2003:38). However by 2005 research had shown that Black CAs only constituted 11% of the profession (Wiese 2006:152). The poor representation of the country's largest population group did not evidence the amount of money and effort that had been invested into transformation as at that date (Boshoff & Carstens 2003:48). It was therefore critical that research identified the challenges faced by the Black pioneers in the profession if transformation was to be advanced (Boshoff & Carstens 2003:37). The use of the questionnaire by early researchers to identify the challenges thus appears retrospectively justifiable to researcher of this study. As the country advanced in its democracy the same challenges appeared to persist (as evident in the table above) and contributed to the need to understand *why* the challenges were so pervasive. In tracking the literature, the researcher of this study noted a change in instruments from questionnaires to interviews and more in-depth reporting of the challenges. Hammond *et al* (2009:705) demonstrated in their research how in-depth interviews supported the researchers in *understanding* the multifaceted experiences of Black CAs in the profession, against the backdrop of a complex political history. The level of detail provided in their findings would have been unattainable using only a questionnaire. If the findings of Van Greuning's (1987:177) research are considered, the limitations of a questionnaire become evident in the results. The Figure 2.5 below shows an extract of Van Greuning findings.

Figure 2.5 Extract of Van Greuning results

	Black accountants %	White practices %
Cultural differences	43	90
Lack of business awareness	43	90
Inferior high school education	78	95
Inferior university education	67	65
Racism from peers	61	10
Negative client attitudes	67	40
Lack of communication skills	45	90
Lack of mobility	71	75
Lack of numerical skills	20	50
Absence of Black role models	51	70
Lack of honest performance evaluations	53	15
Lack of commitment to Black empowerment among auditing practices	51	25
Lack of challenging audit assignments	61	20
Unallocated time	43	50

Reference: extracted from Boshoff & Carstens (2003:46)

In reporting on these findings, Boshoff & Carstens (2003:46) describe how the table represents responses of Black participants (left column) and white audit firms that employed the participants (right column). Both parties were asked if each of the listed factors impacts Black aspirants' development or advancement in the profession. The options provided to respondents was "yes" or "no." The percentages reported represent the respondents that answered "yes" to the listed factors. It is clearly evident that there exists a massive gap between how Black aspirants felt they were impacted by the listed factors and how the firms that employ them perceived them to be impacted. The percentages however provided no perspective on (i) why the range is so wide and (ii) what informs each of the respondents' answers. The quants provided clearly offer valuable data however without the narrative to support why these responses are as such no clear advancement towards transformation can be accurately forged. It is for this reason that ongoing literature calls for more qualitative studies to unpack the nuances behind the reported statistics (Bonnin & Ruggunan 2016:262). The narratives will aid in providing an understanding of the communities and marginalised groups impacted by the accounting profession (Lassou, Hopper & Ntim 2021a:8)

In further demonstrating the benefits of interview-based studies the researcher reports on Barac's 2015 study. Barac (2015:76) set out to establish whether the TBF effectively prepared beneficiaries for the SAICA professional examinations and for the workplace. This was on the back of the first cohorts' non-performance in the final

professional assessment (then known as the Final Qualifying Exam, FQE). None of the TBF candidates who sat for the final assessment passed, even with all the interventions in place to support them. The Figure 2.6 below shows their comparative performance. All other Black candidates (not afforded support through TBF) achieved a 66% pass rate. The data provides valuable insight however without introspection into why the TBF candidates performed so poorly, the value of the data is undermined. Barac's insights achieved through semi-structured interviews of the participants who failed provided a critical narrative that would assist in putting place more effective mechanisms within the TBF offerings.

Figure 2.6 Performance of the first TBF cohort

Table 2. QE II results 2011, 2010 and 2009.

Students	2011		2010		2009	
	Number	Pass rate (%)	Number	Pass rate (%)	Number	Pass rate (%)
Blacks	912	66	855	75	1094	78
Other	2041	80	1097	86	1704	86
Thuthuka Bursary Fund	12	0	–	–	–	–
Total	2054	74	1952	81	2798	83

Source: IRBA (2010, 2011, 2012).

Reference: Barac (2015:82)

The broader context of this study communicates how the government and the profession have respectively put in place various legislation and interventions to support Black citizens. The data however reflects an underrepresentation of the majority population in the profession and thus a deviation from the set targets. As with Barac's study further qualitative inquisition into why these statistics remain so skewed therefore becomes justifiable. This study is therefore positioned to follow a qualitative approach to expand on the scant literature that reports the nuances behind the underrepresentation.

What can be derived from the scant literature however is that the issues identified were recurrent over multiple studies. Although the findings of these studies have been incorporated into the literature appraisal above, when considered collectively under

this isolated review the significance thereof become magnified. The curiosity of the researcher of this study lies in why these issues are recurrent and what informs them. Using qualitative inquiry will afford the opportunity to have these questions answered.

Evaluating insights captured outside of the academy, the researcher engaged a book published by a Big 4 audit firm. The firm consolidated and published a book narrating anecdote from some its leadership (both Black and white) to describe their early experiences in transforming to a racially diverse firm (Schneider & Westoll 2004:1). The essence of the book is described as one which would reveal the "inside story, capture the environment and the feelings of the changing eras and mirror the personal experiences of the individuals involved." Hammond et al (2007:273) who had also conducted their research study in a similar period found that their findings completely contradicted those of the firm. They in fact found the outcomes astonishing given that the studies were conducted during a time where "fragmented political cultures, deep social fissures and ideological and economic divisions" were prevalent in South African's societal and professional experiences (Hammond et al 2007:253). Possibly contributing to the difference in perspectives are the objectives behind the book and the research. Whilst the firm sought to celebrate their progress in transformation by interviewing and publicising personalities at the upper echelons of the firm, the researchers were driven by the desire to effect change through the tumultuous times (Hammond et al 2007:253). In contrast to the book the researchers further maintained the confidentiality and anonymity of their participants which may have encouraged more honesty from their participants. Within the objectives of their study to advance transformation the researchers sought deeper access to the multidimensional perspectives of participants without the constraints of presenting a particular narrative. Similarly, within the context of this study, the researcher requires access to participants' reflections without the constraints of presenting a particular narrative. Research supports the approach of reporting diverse perspectives and nuanced histories that give agency to the subjects of transformative research (Buhr 2011:139).

The benefits of a qualitative approach can therefore be summarised as ideal for answering "why" statistical data looks the way it does. The researcher therefore adopted a qualitative approach for the purposes of understanding why Black citizens

are underrepresented in the chartered accountancy profession. The methodology is outlined and further explained in the chapter that follows.

2.6   CONCLUSION

This chapter provided an overview of carefully selected literature with the specific intention of reflecting on what is known of the experiences of Black CAs on the journey to qualification. The chapter commenced by framing the profession within global and local professional and governance contexts. Using the competency framework as an outline, the researcher provided guidance on how competence was used to define the milestones necessary to gain entry into the profession. With all this information as a foundation, the researcher appraised the literature in a manner representing the continuum along which the aspirant would pursue the pathway. The researcher initially provided the historical and political context to pursuance of the pathway as these informed current conditions and questioned how any Black citizen would still want to pursue the qualification. Literature supporting such a decision as presented. A thematic presentation access to higher education and the development of academic competence was provided. The parties responsible for professional development, the nature of professional development, staff capabilities and development tools were then discussed. Assessment and its role in the pathway were explored taking into account assessment's cultural relevance. The researcher then elevated the pervasive threats to Black aspirant's success along the pathway. The chapter was concluded with a methodological review used to explain what was known of Black aspirants' experiences to date and why a qualitative approach was deemed necessary. In the chapter that follows the researchers details the methodology adopted in the study.

CHAPTER 3
RESEARCH DESIGN AND METHOD

3.1   INTRODUCTION

Chapter 2 of the study provided context on the underrepresentation of Black CAs within a democratic South Africa. Based on the literature, it is evident that while statutes and regulations have been put in place for the purpose of accelerating transformation in the profession, the change achieved has not yet been effective. Furthermore, existing literature on the topic reveals a dearth of research into the barriers to entry at various levels throughout the pathway to qualifying as a chartered accountant for Black citizens. The aim of this research study is, therefore, to propose a diversity framework that can inform inclusive curriculum development and training requirements that would lead to an accelerated increase in Black citizens qualifying as chartered accountants.

This chapter presents the research process that was undertaken to achieve the objectives of the study. Initially, it describes the philosophical framework which informed the methodological approach adopted. The justification for the applied philosophy and approach is also provided. The research design and its justification followed on from the approach, as did the various stages of the research that were executed: the selection of participants, the data collection process as well as the data analysis. The table below provides an outline of the research methodology applied by the researcher.

Table 3.1 Research methodology overview

Research design		Motivation
Research area		The phenomenon of social closure in the accounting profession.
Paradigmatic perspective		
Ontology	Constructivism	Multiple participant meanings about the phenomenon.
Epistemology	Interpretivism	Subjective interpretation of the phenomenon.
Research design and method		
Research design	Phenomenology	The lived experiences of Black CAs on the pathway to qualifying are captured.
Research method	Qualitative	The collection of qualitative data is necessary to obtain an in-depth understanding of the experiences of Black CAs to address the problem of their underrepresentation in the profession.
Data collection and analysis		
	Selection of participants	Participants who meet the selection criteria: (i) Black and (ii) CA(SA) who qualified between 2016 – 2020 (and first entered the qualification post 2010)
	Place of research	At a venue preferred by the participant (COVID-19 protocol to be observed)
	Data collection	Oral history Individual semi-structured interviews with participants to explore the phenomenon were conducted. Data analysis Interview data was analysed and interpreted according to the stages identified by Creswell (Discussed in section 13.2)

Reference: Authors own

The chapter also outlines the role of the researcher and reflexivity in qualitative research and concludes with a discussion of the ethical considerations and how these were satisfied.

3.2   RESEARCH PARADIGM

A research paradigm essentially defines the researcher's worldview from a philosophical perspective and the impact it has on the nature of the research (Creswell 2014:6). Therefore, the researcher's belief system ultimately influences how an inquiry is carried out.

For the purposes of this study, the researcher sought to construct meaning around the underrepresentation of Black CAs, from their lived realities on the pathway to qualifying as chartered accountants and therefore, relied on a constructivist paradigm to underpin the chosen method.

3.2.1   Social constructivism

The constructivist approach to research is said to be based on "understanding the world of human experiences" (Cohen, Manion & Morrison 2017:19; Mojtahed, Nunes, Martins & Peng 2014:87). Proponents of this approach believe that there is no one complete version of reality, as an individual's perception of reality rests on their interaction with different objects and subjects (Mojtahed et al 2014:87). How one experiences reality is therefore contextualised through social and historical events (Creswell 2014:8). The various meanings attributed to the experiences can only be understood through the establishment of a "reciprocal and communicational ground" between the researcher and participants (Mojtahed et al 2014:87). It becomes the responsibility of the researcher to preserve the complex experiences presented by participants rather than to attempt to reduce them to a single perspective, thereby maintaining the integrity of the data (Covaleski, Dirsmith & Samuel 2017:20). This provides the base from which knowledge can then be constructed inductively (Mills, Bonner & Francis 2006:26).

Since the researcher of this study aims to understand the underrepresentation of Black citizens in the accounting profession, she was dependant on the reflections of several Black CAs on their pathway to qualification. As a Black CA who had undergone the

journey herself, the researcher was able to position herself appropriately in order to focus on the meanings ascribed by the participants to their personal experiences. This interaction between researcher and participants, together with the experiences they brought to this study, formed a solid foundation for the adoption of a qualitative approach. Constructivist approaches are traditionally applied in qualitative research projects (Mojtahed *et al* 2014:87).

3.3   QUALITATIVE APPROACH

The definition of qualitative research has evolved as its nature has advanced. Creswell (2007:37) stood by the fact that qualitative research entailed a process where the researcher would begin with research assumptions, followed by the choice of a paradigm and then the adoption of an underlying theory. Only once these are established, would the researcher be in a position to explore the meanings that individuals or populations attach to social or human problems, with the primary aim of achieving the research objective (Creswell 2007:37). The traits typically associated with qualitative approaches were identified as follows (amongst others):

i.   Research data is collected in a **natural setting** – this refers to the notion of not isolating the participant for purposes of data collection. The behaviours and emotions that the participant associates with the narrative under investigation are allowed to emerge naturally during an interactive encounter with the researcher (Somekh & Lewin 2005:132; Creswell 2007:37);

ii. The researcher is an **active participant** in the study and gathers data themselves (rather than through an instrument, although instruments can be used to facilitate collection) (Creswell 2007:38);

iii. The researcher focuses on the **meanings** participants attach to their personal experiences – the entire research process is centred around the participant and the meanings they attribute to their experiences, rather than the researcher attaching the meaning they derive from the process (Creswell 2007:38);

iv. Enabled by the process of focusing squarely on participant inputs, research output is constructed **inductively**. The essence of the inductive process is that the researcher identifies themes and patterns from the data collection and uses it to shape meaning as held true by participants (Creswell 2007:38);

v. The **theoretical lens** shapes the research – the research tends to be contextualised around social, political or historical backdrops where theoretical orientations already exist (Creswell 2007:39).

Additional to the above traits, qualitative studies have generally been associated with the study of a population of people whose voices may be inadvertently silenced in a relationship where a dominant narrative exists. Qualitative studies are specifically unique from quantitative studies as they are able to provide insights where a statistical mean would simply not have been adequate (Creswell 2014:40). Although the underlying driver for this study was the statistical underrepresentation of Black citizens in the CA population, its purpose was to explore the underlying phenomenon resulting in the underrepresentation, therefore requiring explanations rather than statistics. The research objectives that followed from this purpose reified the need for a qualitative approach to be followed. The research objectives were stated as:

i. To explore the experiences of Black CAs in South Africa when navigating through the pathway.

ii. To identify the competencies that individuals were required to demonstrate as they advanced through the pathway.

iii. To analyse the barriers to progress in the pathway to qualifying as a CA for Black South Africans.

iv. To describe why Black South Africans are so adversely affected by these barriers.

v. To develop a transformation framework for supporting Black South African aspirant CAs in navigating the pathway to certification.

Given the typical traits of qualitative approaches, as well as their ability to illuminate submerged voices and focus on giving meaning thereto, a qualitative approach was deemed best suited to achieve the purpose and objectives of this study. It also provided an appropriate context for a phenomenological design to be adopted.

3.4   RESEARCH DESIGN

Denzin and Lincoln (2011:1) recommended that the researcher employ specific strategies of inquiry in pursuit of the research objectives, as this would provide appropriate direction to the research process (Creswell 2014:12). Applying the

recommended strategies within a constructivist paradigm and qualitative frame, the researcher undertook a phenomenological design for this study.

3.4.1 Phenomenology

Phenomenology is essentially the study of lived experiences (Van Manen 1997:2), with a focus on the meaning of how life is experienced and therefore how reality is created (Laverty 2003:22). Founded by Edmund Husserl, phenomenology originated in the 20th century. It formed part of the early approaches into the study of human sciences, deliberately shifting away from applying methods used in natural sciences on human beings (Laverty 2003:22; Farber 1943:159). Humans were deemed, by virtue of being alive, not merely to be reactive to external stimuli but were also understood to consciously derive meaning from their experiences. This understanding implied that methods used in natural sciences were in fact limited when applied to the study of human beings (Farber 1943:159). As postulated by Laverty (2003:21), researchers who favoured phenomenology were interested in "discovery, description and meaning, rather than prediction, control and measurement" as afforded by quantitative approaches. Since the author of this study sought to explore the meanings behind the lived experiences of Black CAs en route to certification, phenomenology emerged as the method of choice for the exploration.

The choice of phenomenology for this study was largely based on the premise that reality is subjective and is not limited to one version of what holds true (Hammond 2017:203). According to Husserl, in order to grasp a phenomenon, one needs to be quite intentional about the process undertaken. This intentionality entails a process whereby the focus is directed solely towards the object under study (Laverty 2003:23). This intentionality is achieved through the researcher bracketing their beliefs about a particular reality and creating room to construct a description of the lived experience of their subject (Laverty 2003:23). It does not mean that bias is eliminated, nor is that the objective, as research is not deemed independent of the researcher (Berger 2015:2). Rather, this intentional undertaking allows the researcher to recollect their own experiences and to "empathically enter and reflect on the lived world of other persons in order to apprehend the meanings of the world as they are given in the first-person point of view" (Wertz 2005:168). The researcher in this study therefore

consciously entered the field with an open mind and remained receptive to the meanings attributed by the participants to their personal lived experiences.

The field in which the study was conducted (i.e., accounting) was also of relevance in the choice of research design. The nature of accounting is such that it is typically associated with being factual and neutral (Carnegie & Napier 1996:15). Consequently, the focus of research is predominantly removed from the societies that are directly impacted by it (Hammond & Sikka 1996:1). Where research does engage social issues, the dominant narrative tends to lean towards celebrating shareholders, regulators and governance structures, with emphasis placed on major personalities in the field rather than on the marginalised voices (Lukka & Modell 2017:48; Duff & Ferguson 2012:81; Kyriacou 2009:47; Haynes 2010:8; Hammond & Sikka 1996:79). The phenomenological design allowed the researcher to discover and describe the submerged experiences of a peripheral group in the profession in South Africa. The researcher is of the opinion that this approach has the advantage of providing a more rounded and valuable perspective on the positioning and purpose of accounting in society (Terblanche & Waghid 2020:2; Annisette & Prasad 2017:9; Duff & Ferguson 2012:81), thus, ultimately assisting the researcher in achieving the research objectives.

It was against this background and context that the lived experiences of Black CAs in South Africa were best explored qualitatively and phenomenologically.

3.5   RESEARCH METHOD

Polit & Beck (2010:567) refer to research methods as techniques whereby the researcher can structure, gather and analyse information in a systematic manner. This section will address the techniques employed in the arriving at the study setting, sampling processes, data collection as well as data analysis.

3.5.1 Research setting

According to Polit & Beck (2010:261) a study setting refers to the real-world location where data can be collected. The researchers further refer to real-world setting as natural settings where data is collected in uncontrolled environments and under natural conditions. The behaviours and emotions of the participant, aligned with the

narrative under investigation, are therefore allowed to come through naturally within an interactive encounter with the researcher (Somekh & Lewin 2005:132; Creswell 2007:37).

The research setting for the study was South Africa. The researcher had planned to conduct the interviews in person. However, physical access to participants was limited by COVID regulations. All interviews were thus conducted via a video conferencing platform (Microsoft Teams). As with an in-person interview, each session was scheduled for a time convenient to the participant. The audibility of both researcher and participant was critical to the success of the interview and, as such, electronic checks were put in place to ensure a secure online environment. The participants were encouraged to prioritise venues that would ensure audibility of recordings (i.e., quieter venues). Only one participant's interview was interrupted by unscheduled load shedding (power disruption) resulting in the interview being conducted over two sessions. All interviews were voice and image recorded to allow for re-viewing and subsequent transcribing.

3.5.2 Population

Babbie and Mouton (2009:174) describe a research population as "that aggregation of elements from which the sample is actually selected". For the purposes of this study the population would be constituted of chartered accountants in South Africa. As this comprises a considerably broad group, a target group was considered. A target population is described as the complete set of group members on whom the actual study will focus. Therefore a sample can be drawn. (Saunders, Lewis & Thornhill 2007:729). The study sample constituted of Black CAs. The South African Institute of Chartered Accountants (hereafter SAICA) membership statistics show a total of 7 648 Black CAs (South Africa. South African Institute of Chartered Accountants 2022:1).Set inclusion and exclusion criteria were applied to this population to identify the desired sample.

3.5.3 Sampling

Sampling is defined as "…the process of selecting or searching for situations, context and/or participants who provide rich data of the phenomenon of interest" (Moser &

Korstjens 2018:10). This section provides detail on how the sample was identified and selected.

3.5.3.1   Sample selection

Given that this is a qualitative study, purposive sampling proved to be most suitable as the researcher applied judgement in determining which participants would be most informative in addressing the purpose of the research (Moser & Korstjens 2018:11; Hammond & Sikka 1996:88). The researcher set inclusion and exclusion criteria relevant to the purpose of the study to determine an appropriate sample.

The process of selecting participants was largely subjective and initially based on the researcher's proximity to potential participants (Hammond 2017:204). The rationale behind the choice of this type of sampling was to ensure deliberate recruitment of as many diverse perspectives on the phenomena as possible. The researcher initially contacted participants she knew of who fulfilled the inclusion criteria as listed below:

- Black South African citizens.
- Qualified as CA anytime between 2016 and 2022 (with first entry into an academic programme from 2010).

Fully educated under the democratic dispensation in South Africa. Potential participants who met the following criteria were specifically excluded from the study:

- Qualified as a CA between 2016 and 2022, but first entry into an academic programme preceded 2010.
- Those who have partially experienced the pathway (have not satisfied 100% of all milestones for qualification).
- Those who had satisfied the requisite milestones but were awaiting official certification.

For the purposes of this study, the completion of the full cycle (with evidence thereof) was critical to identifying all the axles along which closure could manifest itself in the pathway to qualification.

The potential participants who expressed interest in participating were contacted by the researcher to verify (i) that they indeed satisfied the criteria, and (ii) their willingness and availability to participate in the study. Verified participants were

subsequently interviewed individually (Mahama & Khalifa 2017:330). Relying on a principle defined as snowballing, the researcher asked each of the participants to recommend another person who they knew satisfied the inclusion criteria of the study and would be willing to participate (Polit & Beck 2010:309). The researcher then initiated contact with referred candidates. This proved an effective strategy.

3.5.3.2   Sample size and saturation

Sample size in qualitative studies is generally informed by the extent to which the research questions have been addressed (Bowen 2008:140; Wertz 2005:141). The sample size can therefore not be pre-determined. However, in this case the researcher went with the recommendations of Creswell (1998:64) of an approximation of 25 participants.

With reference to the literature review (Chapter 2), the researcher acknowledged that the journey to qualification was not necessarily linear for all who embark on it. Therefore, rather than focusing on the length of time it took the CAs to qualify, the focus was placed on *when* participants entered the pathway. Achieving qualification between 2016 and 2022 ultimately translated into the participants having accessed and completed the pathway to certification any time after the implementation of the national transformation agenda for the profession through the National Development Plan in 2010. It was critical to the researcher that the participants had been fully certified, as their qualification could not be compromised by their contributions to this study. The researcher strongly believed that the door is never closed for those who have never received qualification and that opportunity should therefore be left open for them (Hammond 2017:203).

The point as which no further interviews would yield any more valuable data (also known as saturation) was also considered (Moser & Korstjens 2018:11; Bowen 2008:140). The process of identifying whether saturation had been reached is discussed in detail under s3.6 (data analysis) below. The saturation point for this study appeared to be reached at around 21 interviews.

3.5.4 Data collection

Data collection is the process of collecting, from the research participants, information required to address the research problem. The researcher will be using oral history as the method to collect data from participants. Whilst oral history is, in essence, an interview, its primary focus is the reflective nature of the interview rather than on current conditions (Hammond 2017:202).

3.5.4.1   Oral history

Oral history is the data collection method employed in this research study. Often referred to as testimony (Carnegie and Napier 2017:80; Duff & Ferguson 2012:81; Kyriacou 2009:61; Carnegie & Napier 1996:29), it is defined more precisely as follows:

> "The term oral history rather than interview is often used when the subject matter is historical in nature, even if the purpose of the interview is to understand current conditions. Compared to typical interviews, oral histories are more unstructured, take a broader view of an individual's experience rather than focusing on a particular event, and include questions about what led to current conditions…" (Yow 2005:3)

Given that the purpose of this research was to investigate the low representation of Black citizens in the chartered accountancy profession in South Africa, a method that would facilitate an illumination of their lived experiences (which are essentially unnarrated) was deemed most suitable (Ross 2017:504; Duff & Ferguson 2012:80; Kyriacou 2009:61).Whilst Black CAs tend to be subjects of discourse around diversity (locally referred to as transformation) matters in South Africa (Coetzee *et al* 2018:531; 2016:306; Wilmot & Merino 2015:257; Barac 2015:75; McEwan 2003:739), rich first-hand accounts of their life experiences on the pathway to qualification are rarely published as part of the general narrative (Hammond 2017:4). This is evidenced in the scarcity of diversity studies available in the literature that capture the experiences of Black CAs in first voice.

Oral history has been praised for its ability to prioritise the subjective experiences of individuals, as it allows them to narrate their personal stories using their own words (Kyriacou 2009:48), whilst simultaneously freeing the researcher to explore without

the limitations of a scripted dialogue (Hammond 2017:5). Further to this, it is claimed that oral history gives agency to marginalised voices through the capturing of their personal experiences (Kyriacou 2009:45). This method of data collection aligns with early research, which posited that history in its nature was, in fact, subjective, as it was experienced and perceived differently by those whom it affected (Wertz 2005:175; Laverty 2003:23). The primary rationale behind this choice of method for a research study would be to create space to demonstrate that there is in fact no single universal reality in terms of how the profession is experienced (Wertz 2005:175; Laverty 2003:23) but rather, to emphasise the multitude of narratives in existence (Hammond & Sikka 1996:81). Furthermore, oral history has been shown to effectively challenge the mainstream accounting rhetoric which upholds accounting data to be factual and neutral (Hammond & Sikka 1996:1), by prioritising fundamental attributes of "fairness, equality and subjectivity" through the exposure of various perspectives from which the profession is experienced (Kyriacou 2009:47).

3.5.4.2   The relevance of oral history in South Africa

Oral history facilitates agency. The researcher did not propose oral history as a modern concept in the study. Oral history has a long-standing history in South Africa. Inferior education was imposed on Black Africans under both the colonial and apartheid regimes (as discussed under contextualizing basic education in Chapter 1). During these periods, written testimony amongst majority of the citizens was almost impossible due to the low literacy levels of Black citizens (Gallo 2020:16; McEwan 2003:743; Klopfer 2001:113). Whilst the enactment of the Bantu Education Act[5] was presented as an administrative realignment of school governance from local and provincial structures to national authorities (Christie & Collins 1982:60; South Africa. Union of South Africa 1953), the new structures entrenched the social engineering of Black communities away from other citizens (Alexander 2004:117). It was a means by which Black South Africans were to be prepared for their menial roles in a capitalist society (Christie & Collins 1982:60). The ultimate result was a segmented population group with no skills (Gallo 2020:17; Christie & Collins 1982:72). A population group

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[5] Bantu means "Native" - referring to any person from an indigenous tribe or race in South Africa (South Africa. Union of South Africa 1953:258)

who could not capture their own version of what they had experienced. A notable change in the country's transition from apartheid to democracy is, however, the facilitation of storytelling through the Truth and Reconciliation Commission (hereafter TRC) as a means of advancing as a democratic state. By providing a platform where both perpetrators and victims could share their version of events, healing and advancements from the past experiences could follow (McEwan 2003:755). In McEwan's study aimed at exploring the significance of building a post-apartheid archive for South Africa, the researcher noted that the greatest feature of the TRC was its ability to construct a broad and new truth, "made and owned by the people and not for the people" (2003:745). Oral history has thus facilitated access to some of the hidden narratives that are necessary for progress (McEwan 2003:741). Similarly, within the chartered accountancy profession, the capturing of unnarrated stories behind the minority representation will allow for the construction of broader perspective and new truths. By allowing the professionals to tell their stories in their colloquial and intimate language (Duff & Ferguson 2012:82), their agency and belonging the profession would also be safely secured (Klopfer 2001:739).

3.5.4.3 Oral history and accounting

Existing research literature in South African accounting research, where the method used was oral history, is limited. The researcher did however find it noteworthy that Deloitte (a large multinational professional services firm) used oral history to capture the stories of some of its employees' experiences as a means of sourcing accurate memories of the "inside story…the environment and the feelings of the changing eras" as the firm grappled with the process of transformation (Schneider & Westoll 2004:9). Their findings were published in a book entitled "Experiences in Transformation: A work in progress".

From an academic and international perspective, Hammond has been cited as a proponent of oral history in social accounting literature. As early as 1996, she had motivated for oral history as a means to provide ongoing visibility to the lived experiences of various societies affected by accounting (Hammond & Sikka 1996:80). Around that time, social accounting research was in its infancy, and the exploration of alternative research methods was developing. Although the researcher's work transcends many geographical borders, she has paid particular attention to the South

African accounting profession over the last 25 years, (coinciding with the transition from apartheid to democracy). Largely centred around illuminating the voices of Black CAs and their experiences in the profession (Hammond 2017:208; Hammond et al 2012:332; Hammond et al 2009:705; Hammond et al. 2007:253), the researcher has sought to understand how a majority population group in the country can find itself operating as a minority in the profession (Hammond et al 2012:332; Hammond et al. 2009:705). While further studies around diversity in the accounting profession in South Africa have emerged over the democratic era none appear to utilize oral history as a collection method. From a more global perspective of accounting, the method has been used predominantly in contexts where it also serves to expose marginalised experiences in the profession: James & Otsuka (2009:469) explore the difficulties faced by Chinese accountants in finding employment in mainstream corporates and firms in Australia. Kim (2004:95; 2004b:400) considers the role of race, ethnicity and gender in the accounting profession in New Zealand, whilst Haynes (2010:527) uses feminist approaches to investigate the experiences of women as a minority in the United Kingdom, with Kyriacou (2009:44) taking it further by exploring experiences of ethnic women – a group that has been marginalised within the broader marginalisation of women. Duff & Ferguson (2012:71) have investigated the difficulties experienced by accountants with disabilities. Oral history is thus mainly used within contexts of marginalised populations.

Whilst oral history has been used quite diversely, it has not been without contention. Kim (2008:1346) has contested the power dynamics between researcher and participants, and whether a true version of events is ultimately communicated. Contending with theory, practice and praxis, Kim (2008:1346) questions the feasibility of the method if these concerns are not addressed. As far as it relates to theory, the concept of race is "perpetuated through the connection between the cultural identity of the speaker and the notion of authenticity as a ground of academic authority". Practice refers to the asymmetrical relationship between the researcher and participants also interpreted as the privileged versus the disenfranchised (Annisette & Prasad 2017:13) and the fact that nothing is done to deconstruct this. Lastly praxis refers to the inadvertent absolving of the researcher from taking action against identified injustices encountered by the participant (Annisette & Prasad 2017:13).

Within this study, the notions around theory are diffused as the researcher shares a cultural identity (race) with the participants, immediately rendering race a trivial concept (termed by Kim (2008:1364) a "hegemonic Western construction"). The asymmetrical relations are dismantled by the researcher having followed the same pathway to qualification as the participants and at the time of the research holding the same professional designation as participants. The only dynamic remaining is that of researcher and participant. Finally, the researcher is not absolved of addressing identified injustices, as this research contributes directly to the NDP and the profession's transformation agenda. The role of the researcher (as detailed in the reflexivity discussion further below) provides extensive detail on how the researcher has centred her career and research around redress in the profession. The researcher's stance reifies McEwan's (2003:743) notions of how risks associated with limited inherent insight are reduced when Black people are no longer objects of other people's studies, but rather conducting their own.

It is evident from the preceding discussions that oral history presents a versatile data collection method that can be sustained over decades and therefore preserves significant moments in history. It has also proven to be robust and, as such, has a place in South African accounting research where its functionality has yet to be exploited. In this study, the researcher will apply oral history by using semi-structured interviews as a collection tool. The process for collecting data to address the purpose of the study is described below:

3.5.4.4 Pilot study

A pilot study is a trial run conducted by the researcher to assess the adequacy and viability of the main study (Polit & Beck 2010:563). The pilot will facilitate identification of potential shortcomings in the proposed data collection process and enable remedial action to be taken (Polit & Beck 2010:55). Prior to commencing with data collection for this study, the researcher engaged in a pilot process. A participant who satisfied all the inclusion criteria was identified. The objective of this pilot was to test the participant's understanding of the grand tour question used, namely: "May you kindly share with me your experiences in your pathway to qualifying as a chartered accountant?" Guided by the participant's response, the researcher was able to assess their understanding and rephrase the question where necessary. The researcher was

also able to probe further where required. The process assisted in further development of the interview guide.

3.5.4.5   Recruitment of participants

During initial contact made with participants, the researcher introduced herself and presented the ethical clearance obtained from the University of South Africa (Research Ethics and Review Committee). The study participants were assured that the information obtained through the course of the study would be used solely for research purposes. The researcher sought permission from each individual participant prior to engaging in the interview process. In addition to this, the researcher requested permission from each participant to audio and video record each interview.

3.5.4.6   Conducting the interviews

The researcher conducted the interviews herself. Given the researcher's shared background with participants, she was able to gain their trust early in the interview. The researcher empathetically positioned herself within the context of the study (Wertz 2005:168). By disclosing that the study was prompted by the slow increase in the numbers of Black citizens qualifying as CAs in the last 7 years, and her involvement in the qualification process as a direct stakeholder (academic), over the time when the participants were engaged in the process, the researcher succeeded in laying a foundation of trust. The researcher proceeded to explain the objectives of the study and the participant's role in achieving them, as the researcher was looking to learn from the participant, rather than interrogate them. Great emphasis was placed on the confidentiality in which the shared experiences would be held. An empathetic connection was secured which have the participants the freedom to confidently disclose their lived experiences to the researcher without fear of being judged (Mahama & Khalifa 2017:330).

Semi-structured interviews were used to collect data for the study. Furthermore, the use of semi-structured interviews as a means of collecting qualitative data has been quite prevalent in accounting research (Mahama & Khalifa 2017:323). With this type of interview, the researcher typically organizes her questions around a set of topics to be explored, whilst still allowing enough flexibility to venture into unplanned areas of interest by asking "how and why" (Adams 2015:493). Whilst the researcher posed the

questions, the role of the participant became rather significant, as their responses informed the follow up questions (Mahama & Khalifa 2017:323), thereby, ultimately assisting in shaping the research output. The researcher probed intensely to uncover new clues, to unveil new dimensions of a phenomenon and to give detailed accounts that were based on the personal experiences of the research participants. The tone and emphasis of the interviews enabled participants to share their experiences which are both meaningful to them and relevant to the research (Hammond & Sikka 1996:87). It was important for the researcher to extract information that assisted in providing understanding of the behaviour and the meanings attached to personal experiences (Mahama & Khalifa 2017:331). The grand tour question posed to all participants was as follows:

"How do Black people experience the pathway to qualification as a chartered accountant in South Africa?"

The dialogue format allowed for flexibility in terms of adjusting "scope, structure and depth" of the questions asked to participants (Mahama & Khalifa 2017:323). The nature of the interviews allowed the researcher to explore beyond the scripted questions into unexpected areas of interest based on the participants responses (Adams 2015:493), thereby increasing the richness of the data collected.

The researcher relied on Kvale's (1996:81) guidelines for conducting qualitative interviews. The steps taken were as follows: The focus of the interview was on the journey from entry into an academic programme up to certification as a CA. All participants were interviewed only by the researcher. The questions posed to participants mainly took the form of open-ended questions. Using active listening techniques, the researcher was able to elicit full expression of participants' lived experiences. The interviews were all captured on audio and video recording, with prior permission granted by each participant. Continuous validation checks were conducted by asking questions participants to verify any facial expressions, verbal and non-verbal cues and gestures observed during the interview process. The researcher made use of field notes to record her observations, experiences, and thoughts in the course of collecting and reflecting on the process. She also documented both verbal and non-verbal gestures of the participants.

Language had a significant impact on the interviews conducted. The interviews were conducted primarily in English although, at times, the participants found they expressed themselves best in their indigenous languages. As the researcher was fluent in all South African languages, no translation services were required for sections of the interview that were conducted in indigenous languages. Business language (jargon) as used within accounting was also permitted. It was important for the participants to express themselves in a colloquial and intimate language so that their views could be expressed and captured according to their narrative (Duff & Ferguson 2012:82; Mahama & Khalifa 2017:325). Although English was not necessarily their first (or home) language[6], the participants' command of the language was relatively articulate due to their educational background and professional status. Chartered accountancy academic qualifications are mainly offered in English in accredited institutions, although historically Afrikaans[7] institutions have offered, and continue to offer, alternative tuition streams in Afrikaans (Coetzee et al 2016:313). The professional assessments (as administered by the SAICA) are administered on a dual-medium basis with Afrikaans and English being the only languages the assessments can be taken in. From 2021 English has become the only language authorised for use in the first professional assessment (hereafter the ITC), whilst the final assessment of professional competence (hereafter APC) has been conducted exclusively in English since 2019 (South Africa. South African Institute of Chartered Accountants 2018:16). The participants were therefore sufficiently articulate in English. Conducting the interviews in English allowed the researcher to accurately transcribe the interviews. However, in instances where mother-tongue phrases were used, these were translated during transcription. It was important to translate everything to English as the contribution of the study would extend beyond local context.

The interviews were conducted over a period of 12 months using an iterative process. In order to ascertain what themes would emerge, the researcher initially conducted 2

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[6] There are 11 official South African home languages: Afrikaans, English, Sesotho, isiZulu, isiXhosa, Setswana, isiNdebele, SiSwati, Tshivenda, Xitsonga and Sepedi.

[7] "Afrikaans is a West Germanic language which is spoken natively in South Africa; with approximately six million native speakers in South Africa, or 13.3% of the population, it is the third most spoken mother tongue in the country" (De Swaan, 2001, as referenced in Coetzee 2016:313)

interviews with participants having very different profiles. Analysis of the 2 transcripts against the themes identified in the literature, revealed that the researcher needed to probe deeper into existing themes, whilst remaining open to new themes. A further nine interviews were conducted keeping in mind the deep insight was required. The researcher analysed the data and established that new themes were coming through whilst the initially identified themes persisted. The need to conduct further interviews became evident. A further 7 interviews were conducted ensuring a varied representation of academic institutions and training offices of participants was maintained. These interviews would be used to corroborate existing themes as well as to provide alternative perspectives on already identified themes. After analysing these transcripts, the researcher still found need to interview participants with very different profiles to those already interviewed. These two interviews validated already existing data. After analysing these 2 transcripts the researcher was satisfied that no further themes would emerge through subsequent interviews. 21 interviews were conducted in total with the average length of the interviews being approximately an hour.

The researcher ensured that each of the recorded interviews was transcribed verbatim within 48 hours of conducting the interview. Interviews were transcribed using https://otter.ai/ (an online transcription service using artificial intelligence). Prior to utilising the platform, the researcher confirmed (via the website) that there were appropriate controls in place to mitigate risks associated with security, privacy, availability, and confidentiality of the loaded transcripts. The researcher edited and finalised all electronic transcriptions into text by listening to the audio while editing. A final post editing read was performed to check for accuracy in transcription. This reading was performed with the audio recording serving as a voiceover. The researcher further self- coded and analysed the transcripts. An independent analyst (research supervisor) was requested to analyse all the transcripts and the findings were compared with initial results for data analysis as a measure to enhance credibility of data.

3.6   DATA ANALYSIS

Qualitative research is known to produce large amounts of data. Data analysis is the process engaged to "reduce the volume of raw information, sift trivia from significance, identify significant patterns, and construct frameworks for communicating the essence

of what the data reveals" (Patton 2002:1034). Essentially, the researcher uses their judgement to creatively make sense of the data collected (Mahama & Khalifa 2017:334). The study data was collected by means of audio and video interviews and thereafter was transcribe into written text (i.e., a Microsoft Word document) by the researcher. The data was then analysed using thematic analysis, which is a method specifically used to identify, analyse and report patterns within the data (Braun & Clarke 2006:79). By following a systematic process, the researcher was able to provide a comprehensive description of what the data revealed. The process engaged in this study was based on the work of Braun & Clarke (2006:79) and was executed as follows

Step 1: Establishing familiarity with data

The first stage required the researcher to familiarise herself with the data (Braun & Clarke 2006:87). To achieve this, the researcher read the transcript for the first time whilst editing the raw transcription from https://otter.ai/. The second reading was performed as a validation check to ensure the accuracy of the data transcribed. Both the initial edit and the validation check were conducted concurrently with the related audio recording playing. The process was carried out in a quiet environment to enable the researcher to remain solely focused on the task at hand and to familiarise herself with the narrations. With the third reading of the transcript, the researcher highlighted, circled and made notes of "codable moments" identified in each transcript (Boyatzis 1998:4). The identification of important and notable information in raw data is in literature as pre-coding (Saldaña 2021:30).

Step 2: Generating initial codes

In the next step the researcher allocated initial codes to the data. The researcher used the computer-assisted qualitative data analysis software ATLAS.ti to facilitate the coding and to effectively organise and manage the data (Rowley 2012:268). The transcripts were uploaded clean into the software. Codes were manually allocated to all significant data by the researcher. Codes are shorthand descriptions allocated to information that appears potentially interesting or relevant (Braun & Clarke 2006:88). The researcher primarily relied on In Vivo Coding as the process entailed a verbatim capturing of participants experiences in their language. In Vivo Coding refers to

quoting the literal words used by participants themselves as codes (Strauss 1987:33). To capture the subjective qualities of the human experience, the researcher supplemented the in vivo coding with emotion as well as versus coding. Emotion coding refers to the emotions expressed by participants or deduced by the researcher from interaction with the participants (Saldaña 2021:160). Versus codes allow the researcher to capture elements at conflict with each other, such as conflicts between individuals; groups and systems amongst others (Saldaña 2021:174). These supplementary codes enhance the quality of the data as, without them, this type of data would be impossible to extract from participants via questionnaire or other non-contact data collection tools). Using both emotion and versus coding thus provides a more holistic account of the participant's experience. The researcher lastly considered whether the pre-codes allocated during the reading process ought to be included in this code allocation. All the pre-codes were included in this initial coding stage. All related codes were grouped together to form code groups in ATLAS.ti. Each code group was handwritten onto white paper cards, and the researcher spatially arranged the cards on a table top as depicted in Figure 3.1 below. The colour cards in the figure depict the pre-codes created at the time of the initial reading.

Figure 3.1 Spatial arrangement of coded data
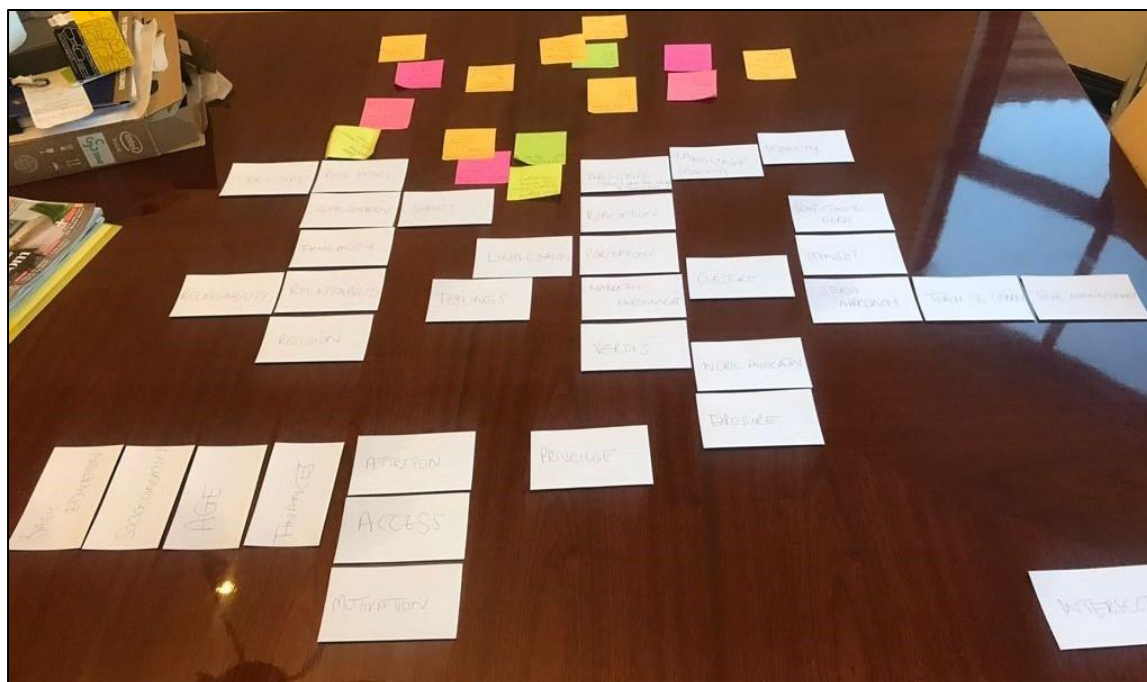
Reference: Researcher's own

The researcher continued to winnow down through the code groups to further identify patterns and relatable codes, until she arrived at superordinate and subordinate themes.

Step 3: Constructing emerging themes

The third step required the researcher to construct emerging themes from the assembled data (Braun & Clarke 2006:89). Themes are described as "statements in the role of ideas presented by participants during interviews that summarise what is going on, explain what is happening, or suggest why something is done the way it is" (Rubin & Rubin 2012:118).The researcher followed a 'Categorically' approach in theming the data. Theming the data: Categorically entails providing "descriptive detail about patterns observed and constructed" by the researcher (Saldaña 2021:259). The process places an emphasis on the construction and interpretation of meaning from the data, rather than on the mysterious emergence of themes. The researcher therefore used expanded phrases to capture the essence of the themes constructed in place of arbitrary label allocation (Saldaña 2021:260).

Step 4: Reviewing the themes

The next step was to review the themes (Braun & Clarke 2006:91). In a two-phased approach, the researcher read the collated data to evaluate coherency of the data within a theme. Where the data appeared coherent (to each other and to the overarching theme) the researcher moved to the second phase. Where this was not the case, steps 1-3 were revisited. The next step in the reviewing process involved assessing the validity of individual themes to the full data set, i.e., to determine whether the individual theme fits the "bigger story". If the theme was a fit, it remained. Otherwise, the researcher would be required to revert to the initial coding and reviewing steps yet again. Reviewing the themes was a prolonged and intensive process that required the researcher to constantly reflect on participant meanings and the emerging outcomes.

Step 5: Defining and naming the themes

The final step in the data analysis required the researcher to define and name the themes in an ongoing process of refining the themes and the full set of findings revealed by the data (Braun & Clarke 2006:92). The process provided the researcher with an opportunity to analyse the data in what has been an iterative analysis process. By this point the researcher was able to relate vivid examples, extracted through this process, back to the research question and literature and ultimately produce a report on the findings of the interviews. (Braun & Clarke 2006:93). The final superordinate and subordinate themes emergent from this process are presented in Chapter 4.

3.7   RESEARCH RIGOUR

The rigour with which a qualitative study is performed is critical, as it determines the trustworthiness of the research process chosen by the researcher. Due to the nature of qualitative studies, achieving trustworthiness was essential as it could potentially have been threatened by the researcher's proximity to the data. This intimacy is observable in the subjectivity involved in the sample selection, verbal data collection, the interpretative manner in which data was analysed, as well as the subjective nature of the data itself (Morse 2015:20). As introduced by Lincoln and Guba (1989:1), and later affirmed by Creswell (2011:15), rigour is only achieved if the following strategies are engaged and satisfied: credibility, transferability, dependability and confirmability. Each of these concepts, as well how they were applied in this study, is discussed below.

3.7.1 Credibility

This concept is known to be the most dominant of the four in ascertaining the trustworthiness of the research process. In essence, it refers to the confidence in the truth of the data and the associated interpretation as well as the communication thereof (Messner, Moll & Strömsten 2017:433), such that they would be recognisable to others who have experienced the same phenomenon (Morse 2015:19). The reader of the research ought to be confident that the reports of the participants' experiences accurately reflect the actual experience. Positivist research frameworks refer to the concept as the validity and objectivity of the study (although the theoretical assumptions are different)(Messner, Moll & Strömsten 2017:433) and as broadly referring to the soundness of the evidence gathered (Polit & Beck 2008:196).

The researcher had a multiplicity of data available for establishing credibility of the data. Those deemed most appropriate for this study and used by the researcher, are captured below.

Prolonged engagement with subjects and data

The assumption that the time spent with participants and on data collection directly correlates with the trust established with participants was adopted in this study (Morse 2015:21). The researcher personally recruited participants and conducted all the interviews. Securing trust with the participants was a key factor in creating a platform where they could freely share their intimate experiences. Added to this the researcher transcribed the data herself, thereby securing the validity of the data to be used as the basis for findings in the study. The time invested by the researcher in recruiting, interviewing and transcribing, contributed to deepening her understanding of the true experiences of participants (Messner, Moll & Strömsten 2017:434).

Sampling methods

To enable the researcher to collect "thick, rich data", an appropriate sample size had to be selected. The sample variation and depth needed to adequately represent the phenomenon under study (Morse 2015:22). The selection of participants was therefore purposeful. While initial participants were selected based on satisfying the pre-determined inclusion criteria and their availability, the criteria for identifying participants morphed as the researcher advanced through the data analysis. Later participants were deliberately identified based on gaps in the themes. This was done for corroboration purposes and to garner the diverse perspectives they could contribute to already identified themes. This method of sampling enabled the researcher to collect data to the point of theme saturation.

Member checking

Lincoln and Guba (1986:77) highlight member checking as a critical concept, as it gives importance to the subjects' voice in the data. The process entails returning the interview transcripts (and/or interpretations) to participants for review, so as to ascertain whether their lived experiences were captured accurately (Morse 2015:25; Polit & Beck 2008:196). The researcher in this study did provide all participants with

the opportunity to review the interview transcripts and analysis. Where participants' felt the data was inappropriately and/or incorrectly reflected, the opportunity to amend was afforded negotiated. None of the participants expressed the desire to amend their transcripts.

Reflexivity

Reflexivity is reported as "an assessment of the influence of the investigator's own background, perceptions and interests on the qualitative research process" (Krefting 1991:218). The researcher's career has largely been centred around redress in the profession and has contributed to her decision to undertake this research study. The figure below captures the various roles which the researcher has undertaken over the duration of her career and have contributed to her broad perspective of the pathway to qualification as a CA(SA).

Figure 3.2 Roles undertaken by the researcher

| CA(SA) (Certified in 2009) | Board Member - Mangosuthu University of Technology (2017 - 2018) | Thuthuka Bursary Fund Manager - University of Pretoria (2016 - 2018) | SAICA: Education Board Committee (IPD) Accreditations Panelist (2017 - 2020) | Accounting and Auditing lecturer (2009 - 2022) | HOD (UNISA) (2018 - 2021) |
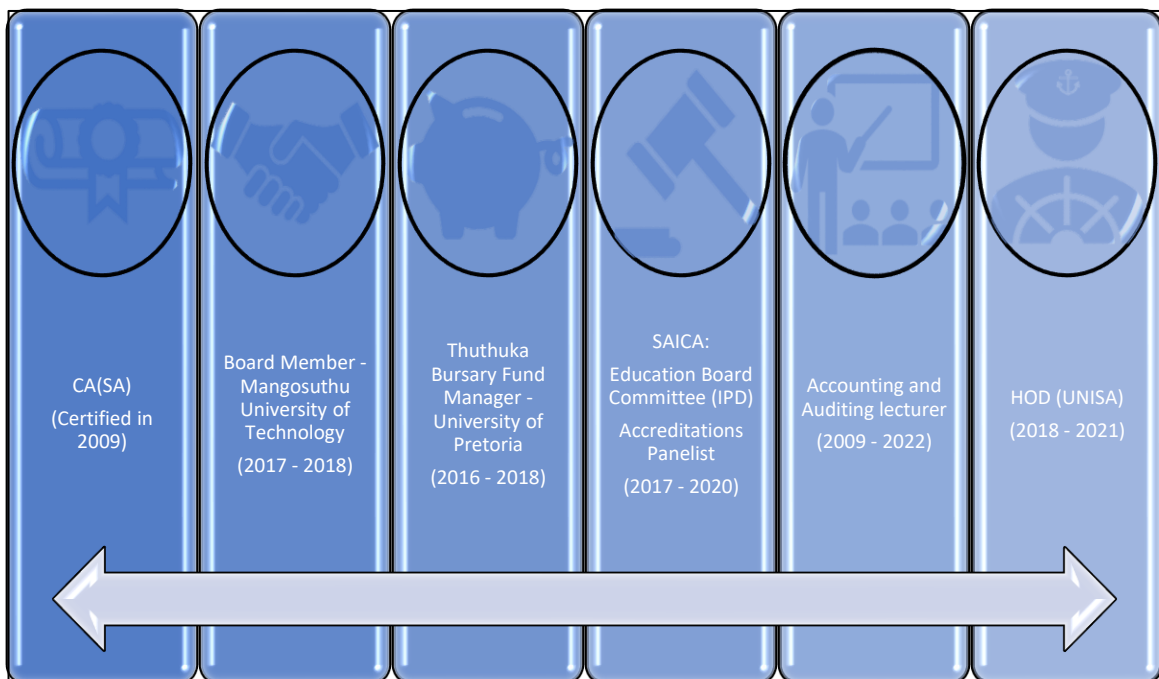
Reference: Researcher's own

The researcher undertook the journey to qualifying as a CA(SA) directly after she completed high school. Upon certification, she immediately joined academia as a senior lecturer. She had joined her alma mater which, at the time, was undergoing a

transition from a historically white (Afrikaans) institution to an institution with transformation and decolonisation as its agenda (University of Johannesburg 2022:1). She was appointed to serve on the board of an historically disadvantaged institution (hereafter HDI) several years into her career. It was in this role that her eyes were opened to the massive funding difficulties faced by disadvantaged students in South Africa. She then left her alma mater to join another institution where she would fulfil the dual role of accounting lecturer and Fund Manager for the Thuthuka scholarship. She was responsible for allocating funds to projects that empower the beneficiaries and assist them achieving success with the qualification. Whilst in this role she was appointed in two critical consultation posts with the SAICA: (i) board committee member of the Initial Professional Development (IPD) and (ii) panellist for university and professional services firms' accreditations. The IPD was responsible for overseeing the CA pipeline (South Africa. South African Institute of Chartered Accountants 2021:1). The panellist role facilitated the researcher's insights into the operationalisation of accounting programmes at both HDIs and HWIs. Both these roles ultimately contributed to her accepting a Head of Department role at South Africa's largest higher education institution: The University of South Africa (UNISA). Collectively the roles provided the researcher with a multivariant perspective of on the pathway. To remain aware of her behaviour and experiences within the unfolding research process in this study, the researcher engaged in several activities that forced her to continuously reflect on her position as summarised in the Table 3.3 below.

Table 3.2 Summary of activities undertaken by researcher to maintain reflexivity

Description of activity	Platform	Year
PhD Reflexive journal	Text and audio	2021-2022
Presented research proposal	African Accounting and Finance Association 🏆	2021
Presented methodology	Qualitative Accounting Research Symposium - University of Geulph	2021
Reviewer of conference submissions	Qualitative Accounting Research Symposium - University of Geulph	2021
Presented literature review	University of South Africa - Curriculum Transformation webinar	2021

Description of activity	Platform	Year
Published reflective article on the inspiration in deciding on this study	Critical Perspectives in Accounting (A-rated journal)	2021
Active participant	Race and Accounting working group - Headed up Prof. Anton Lewis (USA)	2021-2022
Reflective counselling with phenomenology expert	Frequent one-on-one methodology consultations with UNISA phenomenology expert	2020-2022
Active participant	Diversity and equity "Decolonising the accounting curriculum" – Alternative Accounting Research Network webinar	2022
Review panel of special issue submission	Accounting, Auditing and Accountability Journal- Ethnographies of Accountability (AAJ) - (A-rated journal)	2022
Delivered a brown bag seminar entitled Oral history in Accounting	University of Guelph PhD class of 2022	2022

Reference: Researcher's own

🏆 Awarded best PhD

The above table presents evidence that the researcher participated in a myriad of activities for the purpose of ensuring that she remained cognisant of her influence on the research process. The researcher kept a reflexive journal (in audio and text format). The journal was used to document significant ideas raised by participants during the interviews, upon which the researcher would later need to reflect. An audio journal was used to record the emotions and reflections of the researcher immediately after each interview. The documented ideas and recordings were continuously re-visited throughout the analysis of data. This dual manner of journaling enabled the researcher to remain constantly abreast of the influence of her personal context on the research process (Hammond 2017:203). Since the researcher is a CA and has thus journeyed the pathway to certification, she had to remain aware of how her experiences and beliefs could influence how she interpreted the participants' reflections on their own experiences. To maintain the truth of participants' experiences, the researcher reviewed the interview transcriptions, recordings and journals notes several times during the data analysis process to ensure that her interpretations were based on the data, and not driven by her preconceived expectations of participant experiences.

The researcher presented components of her research on various platforms as a means for soliciting complementary and opposing perspectives on decisions she had taken about the research process. This served as a validation check for the decisions taken upfront. Where necessary, new approaches were initiated before engaging in data collection. The researcher was awarded a "best paper prize" in the early stages of the study for the conceptual framing of the study, by the African Accounting and Finance Association. To formalise the reflections around the research, the researcher, together with the supervisor of the study, published a reflective article on critical decisions in pursuing the PhD. The deep reflection further afforded an opportunity to reflect on the researcher's personal influence on the study. However, this time within the global context of the diversity, equity, and inclusion (DEI) agenda. This exercise was upheld through active participation in international DEI forums. The researcher was kept accountable for all these reflective exercises by a phenomenology coach for duration of the study. In the latter part of the PhD journey the researcher was invited to review for a special issue of AAAJ on marginalised populations in business contexts. She was later invited to present the completed methodology in a brown bag session at University of Geulph (Canada). Both activities granted the researcher a final opportunity to reflect on whether the engaged research processes (data collection and analysis) indeed fulfilled the objectives of the research.

Peer examination

Peer examination is described as a process whereby the researcher engages peers, who are experts in the selected qualitative method, on their adopted processes and findings (Krefting 1991:219) . The engagement allows the researcher to debrief and in so doing keeps them honest about the research process. In this study, the researcher engaged a phenomenology expert in an independent field on every step of the data analysis process. Constructive criticism was used enhance the research choices made by the researcher. The researcher also presented the methodology strategy and preliminary findings at the 6th Qualitative Accounting Research Symposium at University of Guelph (Canada). The insights of independent peers in a foreign setting contributed to the researcher reflecting on the appropriateness and suitability of her research choices and proposed findings before proceeding. The strategies employed enhanced the credibility of the research process.

3.7.2 Transferability

Transferability is concerned with whether the original findings of one study can be applied to another (Lincoln & Guba 1989:539). The complication with qualitative studies is in the social uniqueness and representativeness of a sample of the full population (Krefting 1991:220). Transferability is therefore achievable through the researcher by providing a "sufficient thick description" of the phenomenon under study so as to allow the reader to fully understand and compare the findings with those that have been evident in other / similar settings (Shenton 2004:70). Krefting (1991:220) recommends the disclosure of the demographic information on the sample, as well as on the research context and settings, to allow others to decide whether transferability is possible or not. The onus of deciding whether transferability can happen lies with the reader, not the researcher.

The specific context within which this research was carried out, has been richly described as the chartered accountancy profession in South Africa. The underrepresented population of Black South Africans was explored within this context. Only the experiences of those who qualified in between the years 2016 – 2022 were considered. The participants were required to have commenced their studies after the promulgation of the National Development Plan in 2010. A demographic profile of all participants (as presented in Table 4.1) was also disclosed in this study. Furthermore, the parameters of the study were clearly set out to allow for comparison to similar settings. A clear trail was therefore communicated for the benefit of other researchers.

3.7.3 Dependability

Dependability is concerned with whether the data collected is, and will remain, reliable over time and under varying conditions (Lincoln & Guba 1989:539), and whether the study would yield the same results if it were replicated (Morse 2015:1213). The concern is, in essence, consistency in how the process could be carried out. Therefore, the researcher should provide a detailed description of the research design so as to provide a prototype for those readers who may wish to replicate the study. (Shenton 2004:71).

In this study, the researcher has provided a comprehensive guide on the research design, as well as all methods employed, along with justification thereof that will facilitate replication of the study.

3.7.4 Confirmability

This concept of confirmability relates to the neutrality of the data that make it possible for an external party to "follow through the natural history or progression of events in a project to try to understand how and why decisions were made" (Krefting 1991:221). Confirmability is therefore accomplished through the acknowledgement of the researcher's position and reflexivity (Krefting 1991:221). The researcher in this study disclosed their subjective role and justified the reasons for all methodological decisions taken.

3.8   ETHICAL CONSIDERATIONS

Research ethics refers to the appropriateness of the researcher´s behaviour in relation to the rights of their participants and other stakeholders (Saunders et al 2007:178). It also extends into the full research process, i.e. the formulation and clarification of the research topic, the research design, how the researcher gains access to, collects, processes, stores and analyses the data, and eventually concludes and reports on their findings (Saunders et al 2007:178). The research process must be executed in a moral and responsible way. The researcher must take care not to infringe on the rights of stakeholders (Saunders et al 2007:178) at any point throughout the research process.

The major guiding ethical principles that were applied before, as well as during, the execution this study, are described below. Since the chosen research methods depended largely on inputs from human participants, the researcher had a moral obligation to constantly consider the rights of participants who would provide the required knowledge in this study (Babbie & Mouton 2009:520).

3.8.1 Unconscious considerations

When the topic of the research was chosen, the researcher was aware that that the study would put a spotlight on a vulnerable minority population group in the accounting profession in South Africa. Consideration was, therefore, given to the possible risks

that could arise for this target group, such as negative impact on career trajectories or undue attention. Mitigating factors were also thus considered, and ultimately influenced the decisions taken by the researcher around the choice of methodology.

3.8.2 Permission to conduct the study

Prior to commencing with the study, approval was obtained from the College of Accounting Sciences Research Ethics Review Committee. The permission of the University of South Africa Research Ethics Review Committee (URERC) was also obtained for use of all institutional data. The ethical clearance certificate issued is attached as Appendix A at the end of the thesis.

3.8.3 Confidentiality and anonymity

Anonymity referred to the protection of the identities of the participants to ensure that responses could not be linked to the participants (Babbie & Mouton 2009:523). Confidentiality related to the assurance provided to the participants that although their identity could potentially be linked to their responses, it would not be revealed publicly (Babbie and Mouton 2009:523). Attached to the end of the thesis is Appendix C which was the form to be completed by all stakeholders who could possibly access the data.

No names of participants were revealed by the researcher. Interview data was self-transcribed and therefore no third-party was granted access to the raw data. All data collected by the researcher was stored securely, with no access granted to persons other than the researcher. Confidentiality and anonymity were therefore guaranteed.

3.8.4 Informed consent

Informed consent related to the permission granted by participants, which was both legally and professionally binding. Participant consent was given freely, after participants were fully informed about participation rights and the use of data (Saunders *et al* 2007:184). Before commencing with the interview process, the researcher provided full disclosure of the study to the participants and written consent was obtained prior to commencing with interviews. The consent form and participant information sheet are attached as Appendix B and D at the end of the thesis.

3.8.5 Right to withdraw

Even after participants had consented to participate in a study, they retained the right to withdraw at any point throughout the process (Saunders et al 2007:187). As part of the initial processes, the researcher apprised the participants of their right to withdraw from the process at any point (per the consent form attached). In cases where participants chose to withdraw, they were not required to provide a justification for their decision and researcher refrained from attempting to persuade them otherwise. The participants were assured that no punitive measures would be imposed for withdrawing from the study.

3.8.6 Justice

Justice refers to the notion of participants having a right to fair treatment and privacy, specifically with regard to the researcher demonstrating sensitivity to aspects such as beliefs, cultures, habits and lifestyles (Polit & Beck 2010:124). Within the context of this study, the researcher was sensitive to the possibility of remarkably diverse contexts (given South Africa's history) and consequently demonstrated sensitivity to the participants' personal contexts and divulgence of personal experiences. The participants were assured of the confidentiality of their submissions from the commencement of the study.

3.8.7 Beneficence

The concept of beneficence essentially refers to the ethical duty of the researcher to maximise benefits and minimise harm to the participant (Polit & Beck 2010:121). Bates further defines it as "the quality of doing good, taking positive steps to help others, or the notion that one ought to do or promote action that benefits others" (Bates 2004:343). There was no direct individual benefit for study participants, and this was relayed to them at the commencement of the study. It was further explained that a future benefit of the study would be an inclusive framework that would enable growth in the number of Black CAs in South Africa.

3.8.8 Non-maleficence

The principle of non-maleficence is the opposite of beneficence and refers to the notion of the researcher not imposing anything that may cause harm to the study participants (Bates 2004:343). In fact, the researcher is obligated to not do so. Within the context of the study, the researcher remained cognisant of the fact that the participants were new entrants into the profession. Consequently, due care was exercised in ensuring that participants' responses would not jeopardise their career trajectory in any way.

3.9   CONCLUSION

This chapter has detailed the research process followed in this study. The chapter opened with an explanation of the research paradigm chosen by the researcher to underpin all methodological choices exercised throughout the study. The reasoning behind the choice of qualitative approach, research design, sampling, and data collection methods as well as data analysis was also provided. The aim of this study was to understand the participants' construction of reality, and the process demonstrated herein provided one method of investigating the concepts constructed by Black South African CAs. The next chapter details the analysis process and presents the findings of the research.

CHAPTER 4

PRESENTATION, INTERPRETATION AND DISCUSSION OF RESEARCH FINDINGS

4.1   INTRODUCTION

Chapter three addressed the research design and methodology. The purpose of this chapter is to present the findings of the study. The research findings were derived from the analysis of the interview transcripts of the experiences of South African Black CAs who entered the pathway to qualification on or after 2010 and who have subsequently qualified between 2016 and 2022. The data collection process followed a qualitative approach and was executed by means of semi-structured interviews, with the aim of exploring the experiences of aspirant Black CAs in South Africa when navigating through the pathway. Data is presented in a three-tiered form, comprising super-ordinate themes and sub-themes that emerged from data analysis. In this chapter, the researcher provides an interpretive report on the meaning of the data in relation to the literature reviewed.

4.2   DEMOGRAPHIC DATA OF THE PARTICIPANTS

A total of 21 Black CAs was interviewed for the study. Table 4.1 displays the demographic profiles of the participants. The provision of this demographic data in qualitative studies enhances the transferability of the study findings, as it allows for a comparison of findings in settings similar to the one applied in this study (Anney 2014:278). Demographic data also assists the reader to understand the sources from which the data originates.

Table 4.1 Participant profiles

CRITERIA	CATEGORY	COUNT (N=21)
GENDER		
	Female	16
	Male	5
YEAR QUALIFIED		

CRITERIA	CATEGORY	COUNT (N=21)
	2016	0
	2017	5
	2018	0
	2019	9
	2020	5
	2021	2
GRADUATING UNDERGRAD UNIVERSITY		
	University of Cape Town (UCT)	2
	University of the Free State (UFS)	1
	University of Johannesburg (UJ)	2
	University of KwaZulu Natal (UKZN)	1
	University of Limpopo (UL)	3
	University of South Africa (UNISA)	2
	University of Pretoria (UP)	6
	Witwatersrand University (WITS)	4
CTA UNIVERSITY		
	University of Cape Town (UCT)	2
	University of the Free State (UFS)	1
	University of Johannesburg (UJ)	5
	University of South Africa (UNISA)	4
	University of Pretoria (UP)	6
	Witwatersrand University (WITS)	3
LEARNERSHIP	Recognised Prior Learning (RPL)	1
	Academic Articles (AAs)	5
	DELOITTE.	4
	EY	3
	KPMG	6

CRITERIA	CATEGORY	COUNT (N=21)
	Auditor General South Africa (AGSA)	4
	First Rand Bank	1
	PWC	3

Resource: Researcher's own

The participant group was restricted exclusively to Black CAs who had entered the pathway in any year from 2010 and who had qualified by the end of 2022. The participants commenced their qualifications at different institutions and completed their learnerships at various accredited professional services firms. Although the sampling was not statistical, the researcher endeavoured to collect data from a diverse group of individuals.

Females constituted the majority (16) of the participants interviewed for the study, while males comprised only five of the total number of participants. The researcher selected the first four participants and thereafter relied on referrals (snowballing) to procure additional participants. The fact that the overwhelming majority of participants were female is purely coincidental as the researcher relied on the participants networks to engage the snowball effect. The majority (9) of participants qualified in 2019, with five qualifying in both 2017 and 2020. Only two of the participants qualified in 2021. No participants who qualified in 2016 and 2018 were identified for the study. The participants completed their academic studies at universities that largely represent HWIs. The University of Limpopo (UL) is the only HDI represented in the sample. Three participants obtained their undergraduate qualifications at the UL. Although not classified as an HDI, the University of South Africa (UNISA) was accessible as a distance institution to Black aspirant CAs from as early as 1970 (South Africa. South African Institute of Chartered Accountants 2021:1). Four participants obtained their undergraduate qualifications at the UNISA. One participant completed his undergraduate qualification at a private institution (Midrand Graduate Institute). However, as the institution was not accredited by the SAICA for the pursuance of the chartered accountancy qualification, the participant registered for a "bridging course" at UJ which, on completion, granted him access to the CTA programme at the same institution. He is therefore accounted for under the UJ graduates. The UL and UKZN were also not accredited to offer CTA at the time the participants graduated from those

institutions. Therefore, although represented for undergraduate qualifications, they are both discounted for postgraduate qualifications. The participants entered learnerships at institutions representative of a variety of economic sectors. The majority of the participants completed their learnerships at the Big Four multinational audit firms (Deloitte, EY, KPMG, PWC) and the AGSA. One other participant completed her learnership at a financial institution (First Rand Bank). A third participant was granted 9 months credit through SAICA's Recognised Prior Learning (RPL) process for the hours she had worked outside of a formal learnership. Five of the participants completed Academic Articles (AAs). AAs refers to when a trainee chooses to complete the first year of their learnership at a SAICA accredited HEI and subsequently join a professional services firm for the remaining two years of the learnership (South Africa. South African Institute of Chartered Accountants 2022c:1). These trainees are accounted for in blue ink above. Four of them proceeded to KPMG and one to Deloitte for the remaining two years of their learnership. The first interview was conducted on the 22nd of May 2021, and the final one on the 6th of October 2021, at which time the researcher identified the data as sufficient to fulfil the research objectives of the study (i.e., saturation was reached).

4.3   EMERGENT THEMES

The following three superordinate themes emerged from the data analysis:

(i)   academic and socio-economic background and the impact on attainment of the CA qualification,

(ii)   communities and their role in participants' experiences, and

(iii)   personal attributes and beliefs of participants on the pathway to qualification. Each super-ordinate theme has supporting themes and sub-themes as reflected in Table 4.2.

Table 4.2 Summary of the results

Superordinate themes	Themes	Sub-themes
	Competence in the profession	Competence targets
		Difficulties with linguistic competencies

Superordinate themes	Themes	Sub-themes
Academic and socio-economic background and the impact on attainment of the CA qualification		Digital acumen
	The learning experience	Effective learning in safe spaces
		Finding "the right way" to learn
		Detractors of focus
	Educational foundations and their effects	Schooling context as a determinant career trajectory
		Top achievers with compromised foundations
		Maths as a pre-requisite for accounting
	Complexities with access	Accreditation and access
		Academic access
		Geographical and physical access
		Financial access
		Choice of learnerships
		Epistemic access
	High attrition along the pathway	High attrition along the pathway
Communities and their role in participant experiences	The Black CA pipeline	The homogenous perceptions of Black aspirant CAs
		Participants' efforts to counter the narrative
	Personal communities of support	Prevalent support structures

Superordinate themes	Themes	Sub-themes
		Security in familiarity
		Scarcity of appropriate role models
	The professional community and its readiness for the Black CA	An unaccommodating environment
		Unfair work allocation and ratings
Participants' values, attitudes, and beliefs	Personal attributes affecting experiences on the pathway	Continuous motivation
		Religious foundations
		Cultural beliefs
		Emotions experienced
		Confidence as a competence

Reference: Researcher's own construction

4.3.1 Academic and socio-economic background and the impact on attainment of the CA qualification

This superordinate theme addresses the academic performance and socio-economic background of aspirant professionals and their impact on obtaining the chartered accountancy qualification. The themes explored under this superordinate theme include competence in the profession, the learning experience, educational foundations and their effects, complexities with access and high attrition rate along the pathway. The data analysis revealed participants' awareness of deficiencies in their foundational academic and skills development. The influence of these deficiencies on the ability to later develop and obtain key competencies that enable qualification as a CA was a prevalent topic in the interviews.

4.3.1.1 Competence in the profession

This theme addresses the participants' perspectives on the competence attributes they deem necessary to be considered for certification as CAs. The sub-themes covered in this section are competence targets, linguistic competencies and digital

acumen. The interviews revealed largely adverse perceptions of competence development and attainment within the profession.

4.3.1.1.1   Competence targets

The SAICA prescribes a competency framework whose minimum requirements must be fulfilled by all persons pursuing the CA(SA) designation. It was evident in the interviews conducted that the participants had not been aware of this framework until they entered the learnership. Consequently, their insights on competence were drawn more from the learnership than the academic years. Their reflections on the competency targets set out for them were negative, even though all candidates had successfully completed the pathway and qualified as chartered accountants. Figure 4.1 below highlights the competencies targets that came through as most dominant in the participants' responses.

Figure 4.1 Competence critical to success as CA
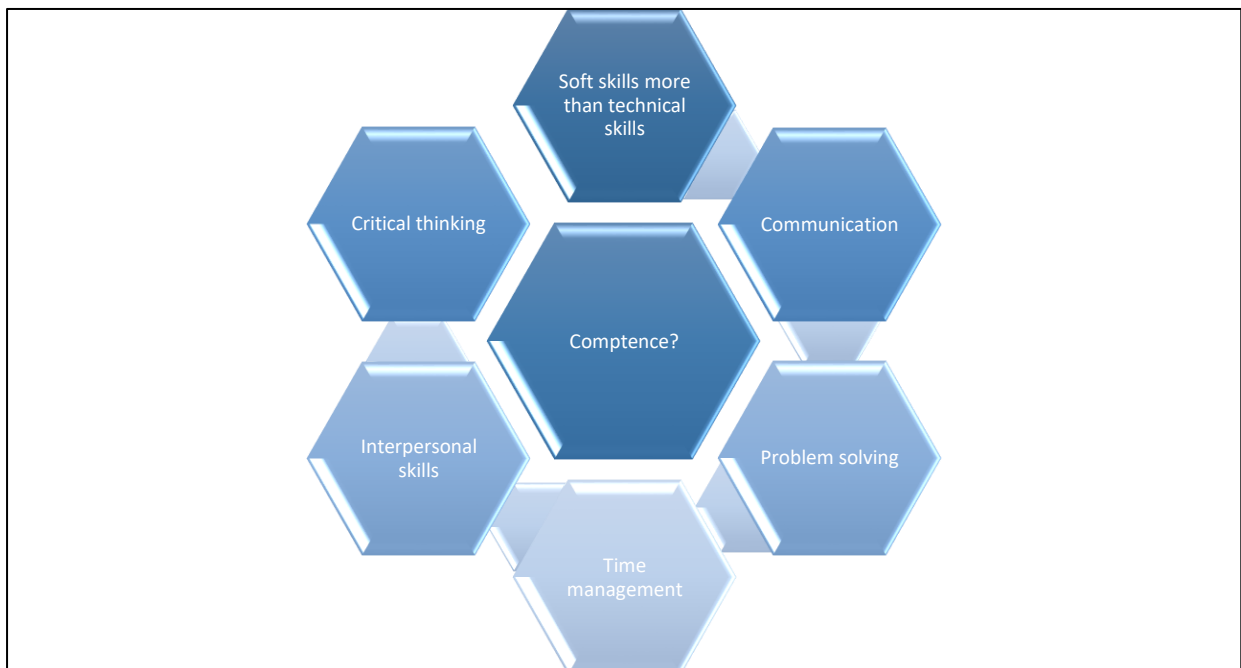
Reference: Researcher's own

The participants built a competency profile based on their observations of what was required. One participant reported that she had had no alternative but to figure out what competencies were required because "...is all on the candidate. Unfortunately,

they're on their own" **[CA7]**. Supporting this participant's perspective was another who corroborated that she had self-figured out what was needed to progress along the pathway. The participant expressed "Well, I think as I progressed, I found that it was more sort of like the softer skills that were more important as opposed to the technical" **[CA18]**. She was not told this; it is what she had figured out on her own. In providing examples of the variety of soft skills participants deemed pertinent for success, participants shared **"…**communication, problem-solving" **[CA1]**, and "time management" **[CA11]** as examples. One participant who also clearly identified the same skills as important couldn't understand why some people possessed these skills and others did not. **[CA10]** deemed the skills a "gift from God" to those who could demonstrate these skills.

Interpersonal skills also came through quite strongly from multiple participants. They were clearly required but were never taught, thus contributing to the distress of participants. A participant, in giving expression to her frustrations with the requirement to form a study group in preparation for the final assessment of professional competence (hereafter APC), negatively related how random the basis for forming groups was: "oh, I know this person, I know this person, this person has a group. Like it's not, there's no formal construction of the group or anything" **[CA9]**. The ability to identify compatible group members rested solely with the participants and their peers. They had not been formally prepared for this competence and yet fulfilling it is the final hurdle along the pathway, i.e., the APC was based on effective execution of forming groups and relating well with team members. Consequently, frustrations festered.

One participant, who failed his first attempt, shared how he felt deceived by group members, which, he maintains, contributed to his failure, "we were supposed to leverage off our strengths, come together and then put a document down that we can all pass. And it ended up happening that only one person passed, and he was the person that was not sharing information **[CA3]**. Race relations also became tense as it appeared that the groups were automatically stratified by race, "I was in a group full of Black people" **[CA3]**, whilst white people were in white-only groups too. Further to this, the groups of different races did not cross, integrate or share information. One participant who had been reached out to for help by a very close white friend, disappointedly shared how he had denied her assistance because his "…group is not

comfortable sharing this" **[CA4]**. For exam purposes, he had drawn clear allegiances and yet, on a personal front he had fully engaged her in his wedding preparations. She called it "weird" **[CA4]**.

Demonstrating interpersonal skills was clearly very important as various participants shared how they were required to further integrate outside of formal working hours. One participant made it clear that she never attended work socials by choice but rather under obligation. She stated that "it was always just these awkward things that I had to attend, but I dreaded attending. I hated attending them because they really felt like they just weren't my space. They weren't for me" **[CA1]**. She spoke of how the settings were quasi-social, as your performance on an audit would be highly influenced by how you had interacted in the social setting. Another participant who had been at a different firm confirmed that social integration was a key success factor. He was also of the opinion that if you knew something was a requirement then just do it, "…so don't go out there starting to lie or create this different lifestyle just to fit in, be true to yourself. But in the process, get out of your comfort zone, engage and speak up. Try your level best…" **[CA8]** because your trajectory in this career depended on it. Notable from the interviews is that participants who had completed their learnerships at entities with a significant Black representation did not even raise the issue of social integration.

Concerning the issue of competence targets, participants were further disgruntled by the requirement to pass an assessment of the competencies. Where "…the training contract is supposed to prepare us for the APC" **[CA9]** it did not. "…they were lying, like that's a lie" **[CA9]**. The participant articulated the incongruence between the learnership and the competencies acquired daily in a work environment, and the professional assessment. What was being learned differed from what was assessed because the training firms have their own priorities. **"**If anything, they prioritise deadlines. Like, they don't prioritise your competencies or your professional development or anything like that. They prioritize deadlines, like let's get the job done. Did you get the job done? Did you finish the audit? That's what they prioritize" **[CA9]**. The misalignment led to compromised competency demonstration by the participants in the assessment, as participants were never fully prepared for the targets they needed to achieve. One interviewee shared how the "APC is not difficult; it is just that there is no right or wrong answer which makes it a bit more difficult" **[CA17].** The lack

of clarity around what constituted competence left participants frustrated by the assessment process. Another also echoed "I don't know who knows what the right answer is. But apparently, there's a right answer" **[CA7]**. Even though these views were reflective, and the participants had passed the APC, they still could not distinguish why they had been identified as competent, "they said I am competent" **[CA1]**. The participants believed that the process was just not fair, "…It felt unfair. It felt like … when we were in high school, and we did those great equations in maths. The first question was always solved for x. If you want to come and say it's trigonometry, okay you are really deliberately trying to catch me out if I can say that**"** **[CA14].**

Not being adequately prepared for assessments and not having been apprised of the exact measure of competence, festered further distrust in the assessment process, with one participant expressing clear doubt about the assessment process, "now, someone who has never even looked at that exam is sitting there and marking, like what are you basing your marking on? My English?" **[CA7].** Uninformed of the marking process involved in the final assessment, the participant had reached her own conclusion about what she was assessed on, as she perceived the marker to be clueless.

Race was very clearly identified as a socio-economic barrier to attaining competence. Three of the study participants raised race and its related socio-economic disadvantage, as a key factor in hindering the development of competence along the pathway. Participants found competencies such as critical thinking particularly challenging. Critical thinking "requires the ability to read, comprehend something, extract important information out of it and put it on paper in a way that is logical…" **[CA18].** One participant deemed this difficult for Black candidates as "you're not exposed as a Black person to those sectors and subsectors. So, it makes it difficult to then have the logic, even if something can be very straightforward..." **[CA18]**. Another participant who shared a similar sentiment stated that "there's a lot of things that people can't teach you in terms of professional competence" **[CA19]**. She deemed "…strategic kind of considerations and critical thinking" inaccessible to Black aspirants who had not received the required education and environmental exposure. Concepts

could not be taught, "…how do you even teach them that? It's an environmental thing…" **[CA19]**.

In addition to the lack of exposure, the limited access to resources contributed to "a Black child from a normal township being disadvantaged" **[CA10]**. This participant, unlike **[CA18]** and **[CA19],** came from a poverty-stricken background. Her experiences had indicated that she and other similar aspirants were disadvantaged …in the sense that they "can't use a computer, and the computer then becomes a key value in terms of your board exams because of the fastness that you type". She elaborated on how a pertinent tool like a computer was not something she had engaged with frequently until she entered her learnership. Thus, she felt under tremendous pressure when she was required to undertake the APC electronically. Rather than assessing the competency of the candidate, the focus of the assessment then shifted to an evaluation of typing speed as "…the pace contributes to whether you're going to actually pass or fail as the professional exam punishes candidates for incomplete submissions. If you do not complete on time you are automatically ranked as borderline competent (grade BC) when nothing was done to prepare the candidate during the preparation courses" **[CA10]**. This participant's socio-economic status posed a barrier to her attainment of the CA qualification, reifying how the Black candidates are "…on their own" **[CA7]**.

[CA8] provided insights into his observations of how socio-economic status contributed to obstructing learning opportunities. He related a boardroom experience where a white colleague was harshly admonishing a Black trainee for being late for work because of public transport (taxi) challenges. The participant had the notion to address the colleague and say, "…you have not even given them a chance to show their true potential… automatically management is gonna assume that this person is incompetent" **[CA8]**. These microaggressions in the learning environment contributed to an atmosphere wherein aspirants could not ask for help, even when needed. When asked how she developed her competencies **[CA18]** explained, "I am able to ask for help" but very quickly altered her statement to "… I know how to get the help". She expressed how Black aspirants had difficulty accessing the help they required. Again echoing her sentiments "…all I needed to do was just work really hard, ask the right

questions and speak to the right people" **[CA19].** Notably, both participants come from a relatively advantaged socio-economic background.

Competence is a complex construct. All the discussions with the participants revealed that the technical competencies were not perceived to be a challenge, as these were not raised as such by participants. Considering the admission criteria for attaining accounting qualifications, it comes as no surprise that the participants were geared for the technical requirements of the programme. However, professional competency emerged as a complex issue. The first complication is that aspirants enter their learnerships unaware of this requirement. The fact that the participant's first encounter with the professional competency requirement is at the entry to the learnership is concerning, as it indicates that at no point prior to this was the information explicitly presented to them. The competency framework (along with implementation guidance issued by the profession) specifically outlines which competencies are to be developed within academic programmes and which in the learnership (South Africa. South African Institute of Chartered Accountants 2019:2). It would therefore be expected that the participants would have had some level of awareness of the professional competencies. What could not be established through this study, given the limited profile of participants, is whether aspirant CAs across all races were affected equally. There is, however, a prior study that confirms that aspirant CAs generally show a low awareness of professional competency requirements (Viviers 2016:259), thus validating the findings in this study. It is inconceivable that institutions and training entities are inappropriately positioned to communicate the requirement to the aspirant CAs, given that the SAICA is so strict in its monitoring of compliance with its accreditation and assessment processes (Terblanche & Waghid, 2020:10). A gap in the transfer of crucial information to prospective CAs is thus apparent.

The second complication was identified in the prevalence of professional competencies in the participants' responses that were not defined in the competency framework. Whilst the framework outlines (i) intellectual; (ii) interpersonal and communication, (iii) personal and (iv) organisational skills, as the only professional competencies required to be demonstrated by aspirant CAs (International Accounting Education Standards Board 2021:1), the participants identified additional requirements (as depicted in Figure 1 above). The researcher identifies these

'undocumented' competencies as similar to the concept of hidden curriculum clarified by Lubbe (2017:2). Unlike a formal curriculum which is constructed around stated learning outcomes (based on "knowledge, skills and attitudes"), hidden curriculum is founded on unspecified "norms, values, and beliefs that are transmitted to students through the underlying structure of meaning" (Morrow 2009:31). The participants in this study were aware of this underlying framework in meaning as they consistently referred to how the competencies could only be acquired through exposure rather than taught. Exposure within the context of a legacy of social stratification is problematic as it is not equally accessible across races or even social classes. Within this study where all participants were black, exposure differed significantly between the affluent and the disadvantaged. The underlying meaning that each participant would derive from the hidden competencies was therefore determined by their backgrounds and the social context they brought into their studies. (A context that may not necessarily align with that of the accounting programmes offered.) With the incessant focus on the private sector and capitalist markets that the majority of South Africans are not exposed to (Terblanche & Waghid 2020:232), it is not surprising that one of the participants mentioned relying on imagination to construct the underlying meaning of some the constructs covered in the curriculum. It is within this complex context that the researcher pulls from Terblanche and Waghid's (2020:230) proposal that, in a country like South Africa, accounting competency requirements must be re-considered within the socio-political context of the country. The assumption that all aspirants have equitable access to resources and will thus derive similar meaning from what is presented to them in the curriculum, is 'illogical' as articulated by **[CA17]**.

Further to the notion of hidden competency, is the construction of competence milestones around the "knowledge, skills and traits of the elite" in society (Ingram & Allen 2019:737). The elite or privileged in the South African accounting profession comprises the white citizens who dominate the profession's membership. In their research exploring the concept of "social magic"[8] Ingram & Allen (2019:737) find that attributes of the privileged tend to be naturalised into the milestones used to provide

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[8] Social magic – "generates the belief that the person possesses capabilities that are unrelated to the social world in which they developed" (Ingram & Allen 2019:729)

access to professions. This notion was corroborated in this study by a participant who observed certain attributes in her white peers and deemed them a "gift from God" as the participant couldn't understand how they demonstrated those attributes so naturally. The displays appeared natural because they were acquired within the social contexts of the white peers, which also aligned with the context of the corporates within which CAs operate. These are contexts of a minority group and are far removed from those of many of the participants in this study and the reality of life for the vast majority of South Africans.

What can be derived from the reflections of these participants, is their realisation that to survive this pathway and attain the necessary competencies they will need to employ survival tactics. Among these tactics, assimilating the norms and emulating the approach of their white peers was identified as a priority. Similarly, a study conducted in 2009 found that there was a close correlation between the successful completion of the learnership and assimilation to whiteness by aspirant Black CAs (Hammond et al. 2009:718) and so the strategy did work. The injustice in this strategy lies in the fact that although success prevailed for Black participants, the standards they were held to had nothing to do with "merit, ability or achievement" but rather displays of cultural status (Hammond et al. 2009:718). Reifying how competence favoured the socially elite in this profession.

4.3.1.1.2   Difficulties with linguistic competencies

The requirement for advanced competence in English came as a surprise to many of the participants. The decision to pursue an accounting qualification was largely driven by the participants' aptitude for numbers. One participant shared how she was "good with numbers" **[CA6]** and, therefore, looked forward to pursuing a qualification that she thought she would do well in. However, as the participants advanced in the pathway it became evident that linguistic skills were becoming more critical to succeeding than mathematical skills. Linguistic competencies influenced how "…concepts are received and how in-depth your understanding of these concepts is" **[CA8]**. It was a source of much anxiety for one participant who shared how she had been "taught English in Tsonga (an indigenous language)" **[CA6]** at school and, as a result, her academic foundations had compromised her command of the language.

Contending in a space where academics were mainly English and Afrikaans first language speakers, a participant complained how "…you would sometimes find that some of this stuff would be ambiguous" **[CA18]**. In other cases, "… you would sit in a class and certain things would get lost in communication" **[CA8]**. To find out what the lecturers were attempting to relay, one participant constantly resorted to asking his Afrikaans-speaking peers for clarity. Language clearly posed a threat to participants navigating their way through the CA qualification.

As the demands for written articulation increased the challenges became tougher. "There was a lot of writing skills that you had to sort of start learning how to articulate yourself on paper because we moved well away from the technical calculations…" **[CA18]**. Paper is where the command of the language counted most as from the entry into the pathway up to APC the aspirant CA was expected to write assessments to demonstrate their competence. **[CA18]** although having achieved first-time success with every milestone, in her reflections revealed that "… articulating yourself well on paper was difficult". When assessments were returned with low gradings participants could not understand what they had done wrong. One participant shared how she "…had to go back and sit and identify what was actually wrong by auditing my solutions. It's not that what I put down is wrong but it's rather how I put it" **[CA11]**. Her articulation (not her technical capability) was not meeting the expectations of the assessor and so she was marked down.

Another, in her frustration, actually asked whether she was being marked on her English **[CA7]**, as that was not the competence she had expected to be assessed on. The participants' perceived inability to appropriately express themselves in English not only negatively impacted their assessment outcomes but it contributed to negative perceptions of their levels of intelligence. In defence of Black aspirants, a participant exclaimed "…one thing about Black people doing articles is that most are smart. Black kids know their stuff you know. It's just now the articulation becomes a problem" **[CA18]**. This perception was also present in general interactions as another overheard a white colleague say of her "…she is a Black African person…she speaks really well because she's really smart" **[CA3]**. The participant was bothered as her intelligence and how she spoke were unrelated, however it seemed to matter. In fact "…speaking a bit different to my Black counterparts …I guess counts for something…" **[CA17]** were

the words of another irritated participant who was treated differently because of her good command of English. She spoke the way she did because her early childhood up to teen years was spent in Switzerland and, on her return to South Africa, she attended a private school and lived in suburbia. All these factors had nothing to do with her intelligence. To assess participants on a social construct such as language was unfair. "I've always been doing English in school; I did English home language. So, I do not fall into that category of Black candidates that cannot express themselves in English" **[CA7]** was the frustration of another participant who was exhausted by the classifications of Black aspirants as not great English speakers.

The researchers' observations across all the interviews were that some of the participants encountered difficulty in finding the appropriate language to describe their experiences. They appeared conscious of their longwinded explanations as they scrambled to locate the correct words for what they wanted to communicate. It appeared that the more affluent participants had greater ease in suitably articulating their thoughts.

Language is a complex social construct. The researcher noted that the participants who raised linguistic competency issues either came from privileged academic foundations or had attended historically white institutions (hereafter HWIs). The massification of universities has given rise to HWIs populated with students from a variety of backgrounds, schooling systems, income and socio-economic groups (Papageorgiou 2017:212). While not homogenous, historically disadvantaged institutions (hereafter HDIs) enjoy less diversity and tend to be exclusively populated by Black students.

It is of interest that participants from less privileged backgrounds and those who attended HDIs, did not raise the issue of linguistics as an inhibitor on their journey. This distinction between the two groups of participants suggests that the language frustrations were more pronounced in environments where there was significant diversity within the student population. In a recent study, Adonis & Silinda (2021:89) sought to establish why Black students attending HWIs are still experiencing discrimination after two decades of democracy. The authors found that the learning experiences of Black students were still underpinned by "exclusion, marginalization,

alienation and dehumanization". Language challenges for Black students constitute just one of numerous complex processes informing the inclusion and exclusion of Black students in HWIs (Adonis and Silinda 2021:89). Thomas and Maree (2021:12) confirm in their writing that the tacit exclusion of Black students through language, contributes to communication and writing challenges, as experienced by the participants in this study. The adverse experiences of the participants are further confirmed in previous research which unveils the complexity associated with language and its tendency to be underpinned by cultural differences and preferences (Hammond et al 2009:715).

Competence in the profession rests on written articulation. Participants gave expression to feeling that their lack of proficiency in language resulted in an inability to articulate themselves in a manner that was acceptable to the recipient. Two participants explained that on enquiring into the reason for their poor performance in certain areas, it appeared that they had not understood the content as intended. Conversely, the students' responses did not clearly convey what they were attempting to communicate. Thus, language barriers contributed to a misalignment of how information was relayed and understood.

The education and professional system therefore place an unstated demand on participants to adapt to articulating themselves in language on a similar level to that used by their lecturers and other professionals responsible for assessing their competence. This demand resulted in a widely held belief among the aspirant Black professionals that they have an articulation problem. Knowing that language is underpinned by culture and, in a South African context, identity and race (Thomas & Maree 2021:12), it can be inferred that the dominant institutional culture is Eurocentric and the race, white. This language profile differs from that of native language speakers in South Africa who tend to be Black (like the participants this study). The expectation that all citizens (across a broad spectrum of race and culture) should articulate in the same way, is therefore unreasonable. This substantiates the notion of underlying structural racism in educational practices as found by Adonis & Silinda (2021:89). Where assessments should be used to evaluate whether competency has been attained or not, competence is deferred to linguistic displays. The experiences of the participants are confirmed by previous literature which exposes linguistics (as opposed

to technical abilities) as contributors to exclusion from the CA profession (Hammond et al 2009:715).

The participants further found it disturbing that their command of English was perceived to be synonymous with their levels of intelligence. Because most participants come from affluent backgrounds, it was evident that their life trajectories up to this point were parallel with those of their white peers (living in the suburbs; attending private schools; owning computers; completing English as a first language amongst other factors). They couldn't understand how proficiency in English suddenly became synonymous with intellectual capabilities. They were merely a product of their social context. As explained in the notion of social magic, competencies of the elite that are formalised into professional criteria are actually acquired through the social world to which the privileged individuals are exposed (Ingram & Allen 2019:724). It is not coincidental. Further research reports that society associates languages such as English (and Afrikaans in South Africa) with a certain level of social and cultural status and, as a result, those who are articulate in these languages are rewarded with privileges that befit people who hold that status (Thomas & Maree 2021:12). This notion is observable in this study through the experiences of participant **[CA8]** who noted that the Afrikaans students enjoyed preferential tuition from Afrikaans lecturers. Students who held a level of social capital not only through their race but also their linguistic status, enjoyed a distinct academic advantage at the Afrikaans HWI. (Thomas & Maree 2021:12). Language in its complexity posed a threat to Black participants' progress along the pathway.

4.3.1.1.3   Digital acumen

Proficiency in information technology (hereafter IT) is assumed in the CA profession. The participants provide a consistent account of how they received limited exposure to computers during their academic years. One participant explained how "…we never really did computers, we had one module where we did one assessment. And that was it…And it was the only time we ever touched a computer" **[CA8]**. Very little effort was made to equip students and trainees with the necessary computer skills to be able to operate in the profession. One participant identified how at university "…. people who have never used computers had to attend computer literacy classes" **[CA14]** separate

from everyone else, whilst professional services firms and other corporates made no attempt to assist students who lacked the required computer skills.

The irony, however, was that after all the years of paper-based assessment, the final milestone along the pathway (i.e., the APC) was administered electronically. The SAICA had made electronic assessment compulsory for the APC in 2018 (Turquoise PR and Marketing Communications 2019:1). All candidates eligible to write the assessment were expected to do so electronically, unless they "applied to write manually with valid reasons" (Turquoise PR and Marketing Communications 2019:1). This caused participants to feel anxious. As one expressed, "I felt that even though I was working with computers, I didn't grow up around computers, I did not want to want to risk it" **[CA1]**. Another participant felt inadequately prepared for the task, "…we were using a laptop once in a while for assignments. But it's not an everyday thing where you are using your laptop extensively" **[CA10]**.

Prior to the compulsory introduction of electronic assessment in 2018, the SAICA had rolled out a pilot electronic writing assessment that was voluntary (Turquoise PR and Marketing Communications 2019:1). Commenting on the voluntary participation status one participant pointed out, "I don't know who the people that type are but all I can say is they didn't look like me" **[CA17]**, implying that majority of Black APC candidates had gone for the paper-based assessment option. Undertaking the assessment electronically was considered a gamble as "…a white child goes to a school where they are privileged to use a laptop from a very young age… but a Black child from a normal township is already disadvantaged in the sense that they can't use the computer and the computer then becomes a key value in terms of your board exams" **[CA10]**. Attaining the career that the candidates had worked so hard towards, ultimately rested on their ability to demonstrate competence in the use of computers.

Not all participants supported the notion that white candidates enjoyed advantage in terms of electronic assessment. One participant angrily exclaimed "I've always had a computer at home. I've always had a laptop. Are you telling me that the difference between a Black candidate and a white candidate is that at age nine a Black candidate is playing Tetris on the computer and a white candidate is busy filling out spreadsheets on Excel?" **[CA7]**. For this participant access to electronic media from an early did not

signify advantage. Since no academic focus was given to developing IT skills, the onus to prepare for the APC lay with candidates themselves.

Digital acumen is a skill far removed from the reality of many South Africans. The limited access to digital resources as explained by the participants, left many of them operating on the periphery of digital requirements until they were forced to engage at APC level. It is not surprising that for those who had the choice to opt out, the option was exercised without hesitation. Engaging with technology at such an advanced level for the first time in the APC was high risk and could potentially jeopardise participants' chances of succeeding.

Prior research confirms that their actions were not unfounded, as many Black students were first-generation entrants into higher education and their socio-economic circumstances determined that their first encounters with technology at such an advanced level would be in university (Bornman 2016:272). Without the necessary support to assist them in this endeavour, the learning outcomes would be adversely affected. The participants' fears were further corroborated by research showing that it is not the engagement with the technological tools that is challenging. Instead, it is the effectiveness of the engagement that must be secured for online learning to be possible (Coetzee et al 2019:467). Thus, the gesture of issuing the candidates with a laptop to write the APC without first developing their competence and cushioning it with the necessary support, unfairly positions them for failure. Research investigating the performance of candidates after the first compulsory electronic session confirms that Black candidates may have been severely disadvantaged by the mode of writing. The Figure 4.2 below shows their comparative performance to the rest of the cohort.

Figure 4.2 The impact of e-writing and computer literacy

The impact of e-writing and computer literacy
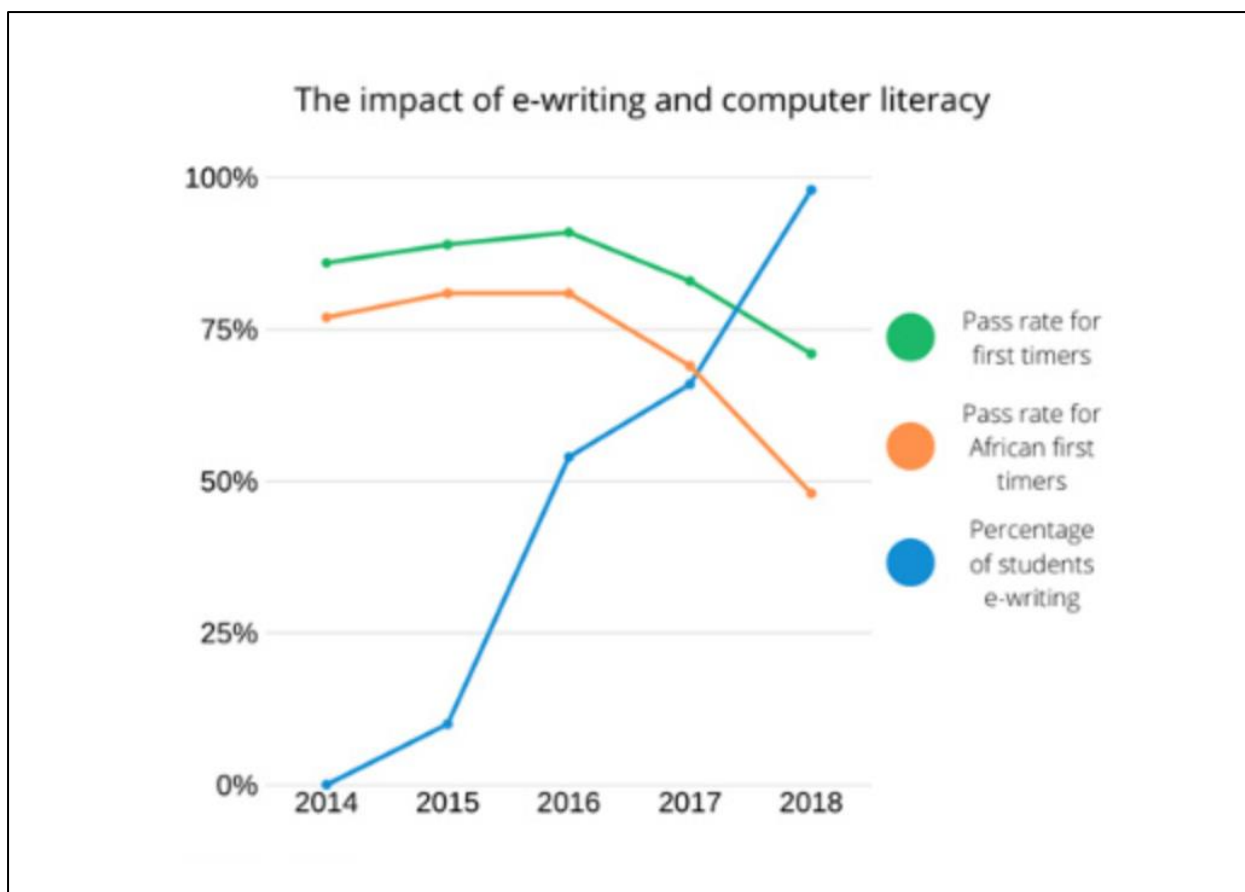
Reference:Turquoise PR and Marketing Communications (2019:1)

The above graph shows how the performance of Black candidates was severely impacted by the introduction of electronic assessment in the APC. Not only did the pass rate decrease, but more than half of the Black candidates who sat for the assessment failed. This trend has persisted since (De Villiers 2020:1). The introduction of technological demands at such a critical juncture of the journey promotes the exclusion of these candidates from the profession, as they are indirectly assessed on their IT literacy in lieu of technical ability. The findings of a recent study in the Pasifika validate the findings of this study that indicate that the delay in the introduction of technology-based learning until such a critical point, not only disadvantages marginalised students but also perpetuates their exclusion from the accounting profession (Fukofuka & Ali 2022: PAR).

As the inclusion criteria for this study only considered participants who had completed the pathway between 2016 and 2022, the effects of the COViD virus on the pathway were not evaluated. All participants were only affected by the introduction of

technology-based assessments at APC. Recent literature does, however, highlight an extensive adaption by institutions to digital learning at all levels of the pathway (Ontong & Mbonambi 2021:271). Judging from the requests of the participants in this study to be introduced to learning technologies earlier in the pathway, the shift to introducing digital platforms earlier can only place Black aspirants in good stead for them to be assessed electronically. This type of intervention should contribute to closing the digital divide and reducing the effects on socio-economic inequity in learning practices.

4.3.1.1.4   Summary

The perspectives provided by participants on professional competence, language and digital acumen, highlight the existence of multiple barriers that hamper the progress of Black aspirants along the pathway. The participants' reflections essentially revealed that they are held to competence standards not necessarily defined in the competency framework, that language is complex in its use within the profession and therefore contributes to discrimination, and that the demand for digital proficiency without prior development, prejudices those who don't enjoy ease of access to such modes of learning.

4.3.1.2   The learning experiences

This theme addresses the learning approaches adopted by participants to achieve success. The themes addressed include effective learning in safe spaces, finding the right way to learn and identifying and addressing detractors of focus. The participants spoke in one accord of how there was one specific method to be applied in order to succeed. The challenge lay in identifying this method.

4.3.1.2.1   Effective learning in safe spaces

Small learning environments effected through tutorials, allowed for intimate and, thus, safe learning spaces. The format for the tutorial sessions was as follows: "they (tutors) would have sessions with us twice a week …around sort of big tests and exams they came in more often either on a Thursday and Saturday afternoon" **[CA18]**. The small group environments allowed "…me to at least start consulting more and that helped…" **[CA6]**. The interaction with peers in such close proximity facilitated a more effective learning experience compared to when participants found themselves in large lecture

halls. One participant shared how "…the class was just too big. I had to make use of tutors a lot more, mostly because with the lecturers they weren't available…" **[CA10]**.

Through the tutorials one of the participants was able to establish her academic support base, "… I got to find my people" **[CA1]**, evidencing the relational benefits that were derived from the closeness. As the interviews progressed, it became evident that some of the relational effects extended beyond tutorial sessions and university. One of the participants even interchanged the use of the words "tutor" and "mentor" in her interview. The participant shared how " …I continued with that tutor even throughout my articles and they were able to sort of start helping me with the soft skills on what was important in the workplace as well…" **[CA18]**.

There were 6 participants who had the opportunity to be tutors in their senior university years. In their reflections, these participants reported on the academic and relational benefits of being tutors. One participant who enjoyed this opportunity explained how "…the more I went there (to present the tutorial) and explained what the debits and credits are and VAT and all these topics that they were doing, I found that I understood them even more in my own syllabus because it's the foundation" **[CA13]**. He reaped academic advantages that boosted his own learning. Another participant afforded the same opportunity, not only highlighted the academic benefits but emphasized how tutoring the Black students at an HWI affected her: "…you're in a safe environment and everyone is experiencing the same sort of challenges and you are all trying to make it through the CA programme as Black people…" **[CA17]**. These notions were supported by another participant's statement that "Black students would consult with us as the Black trainees more than the white trainees" **[CA18]**.

There was clearly an affinity that was established in the racial and cultural likeness of the tutors and learners that supported the notion of a safe learning environment. The safety provided by the TBF programme within a large HWI inspired another participant to secure the same safety for younger Black learners in the pipeline so that their learning trajectories could be positively affected. Since this participant and a peer had figured out the method (effectively small safe spaces) they had to "…channel [their] energies into having more Black candidates *cum lauding [sic]* their degrees at a third-

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year level. …" **[CA18]**. Tutorials had transcended the barriers to learning by facilitating effective learning environments for the majority of the participants in this study.

The essence of what was communicated by participants is that effective learning could only take place in smaller environments. The massification of higher learning in South Africa has responded to the diverse learning needs of students by implementing a tutorial system. While, in a lecture the lecturer addresses an entire class, in a tutorial a top final year or post-graduate student would deliver components of the lecture to small groups (Snowball & Sayigh 2007:322). The intimacy of these small gatherings together with the kinship enjoyed between race-congruent tutors and learners evidently engendered a perception of safety for the majority of the participants. This experience was not novel, as it had been established in a previous study by Thomas and Maree (2021:10), who described how some level of cohesion was enjoyed between Afrikaans students and their tutors in the presence of Black students in formal tutorial sessions. One participant from that study is quoted as saying:

> "And the tutors like, they're best friends with Afrikaans students. And you get there, you don't know if it's a tutor or a friend or what, and the way they explain things, you can see that these people are friends, so they can explain it clearly" (Thomas & Maree 2021:10)

This cohesion contributed to the perception that social capital was possessed by the Afrikaans students and thus, academic rewards were warranted. Interestingly in this study, participants who attended HDIs spoke only of the academic benefits, both from the perspectives of tutors and learners, whilst those who attended HWIs drew attention solely to the relational advantages. The safety and trust within the diverse environment of an HWI, was clearly felt only when participants were surrounded by those who looked like them. It may also explain why one participant reported that Black students only consulted with Black trainees. There was no formalised structure preventing Black students from accessing the white trainees or academics. However, the effects of the structural exclusion underlying educational and relational activity in HWIs prohibited access (Adonis & Silinda 2021:89). One possible alternative to feeling marginalised was to seek refuge in the relations that facilitated the safe interaction and thus effective learning.

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4.3.1.2.2   Finding "the right way" to learn

Learning was not a natural process. It was evident from the interviews that in their desire to succeed, many of the participants were invested in discovering how to learn, "…I used to say that the one thing I discovered in varsity is that I didn't actually know how to learn" **[CA12]**. The way the participants communicated their adopted learning strategies, suggested that there was a formula to be followed to succeed. "…like when I'm sitting in financial management something I've struggled with particularly, I'd always be trying to find the catch…" **[CA3]**. There was a perceived "catch" because the participant was adamant that there was clearly a way in which a particular module needed to be studied, and the participant was finding difficulty in establishing how to do so.

This struggle was well articulated by another participant who shared that "…there's more to this…[than] you just jumping straight into wanting to study and whatever…like I started actually understanding this principle [exam technique] that lecturers have been telling us about from the beginning of university" **[CA8]**. The principle the participant was referring to was commonly known as exam technique. One participant defined it as: "…what you do in the moment to make sure you maximise the marks even though you're unsure" **[CA17]**. As "the end game is trying to understand whether or not I'll be able to answer this question under pressure" **[CA 14].** There was basically a method to apply to secure success in assessments.

For several participants they initially thought it was the amount of time that they needed to put in, "I picked up early that many of my counterparts spent a large amount of time in the student centre or the library, like literally putting in the hours. But that time invested did not necessarily translate into academic success" **[CA18].** Participants realised that it was the establishment of a "work ethic" **[CA17]** that would assist them in achieving success. Four other participants noted that the work ethic could translate to active participation in class so that "when I leave here [class]…I sort of already understand and only go fill in the gaps then and there with the studying" **[CA13]**.

What the participants had pieced together from their experiences, was that they needed to be efficient in how they executed their studies. The workload did not allow for unproductive engagements with the learning content. It presented a new mindset

for working. As one participant noted, she had to "work smarter and not harder" **[CA18]**. "I think with a lot of Black kids …you are taught to work hard" **[CA18]** and hence, putting in the hours seemed the natural way to get through the workloads. Participants instead had to "…learn to pick up the important bits." **[CA18]**. They also had to learn how to "… identify what was actually wrong by auditing solutions" **[CA11]** and "…to make sure I don't make the same mistakes again" **[CA7]**. Thereby reinforcing the importance of efficiency in learning. The catch to all of this was that student had to "…sit with someone who's gonna explain it to you, but don't sit and wallow in your sorrow and stress" **[CA3]**.

Adaptation was key for success. The reflective nature of the interviews required the participants to really go back and remember what study habits they had brought with themselves into the higher education environment. Although it was tough to remember that far back, what was evident was that if they had not adapted to the new way of learning, these students would not have survived this pathway. It is confirmed in the work of Mahlangu & Fraser (2017:115) that academic and social adaptation are key to academic success in university. Similar to the participants in this study who were all top performers in high school, Mahlangu & Fraser (2017:1) had tracked the university performance of 14 top academic performers in the province of Mpumalanga and found that there was a direct correlation between their success and positive integration into their new environments.

Learning is a socially constructed process. One participant in this study alluded to how culture (working hard) contributed to how Black students learn, suggesting that there exists a social aspect to the learning. Learning, therefore, is not just academic. This participant's assertion is validated in a study by McGhie *et al* (2020:22) where the authors confirm that social context (defined by educational background, access to resources and attitude to learning) affects how students learn. It therefore becomes possible to infer that given that some of the participants come from poorer social contexts, they would have to "learn how to learn". Their academic foundations were largely a patchwork of learnings from higher education offerings, hence literature deemed them under-prepared for the university experience (McGhie *et al.* 2020:20).

Knowing that universities (mainly HWIs) carry institutional cultures that are unreceptive to the needs of Black student, representative of neither their culture nor their existential reality (Adonis & Silinda 2021:76), it becomes obvious why participants invested so much time in figuring out what 'the catch' to studying was. It was considered a catch, because based on how they were prepared for tertiary studies, this was not how they understood learning to happen. They did, however, realise that if they figured it out, they would be successful. Taking into consideration the low retention and success rates of Black students in higher education and in the profession, this ability to socially adapt to the institution and its programme offerings becomes critical.

4.3.1.2.3   Detractors of focus

There were many distractions along the pathway. The pathway to qualification was a long seven years, demanding extreme focus. It was evident from the interviews conducted those distractions that presented themselves in different forms threatened to compete for the attention of participants. "It was balancing a lot of things" **[CA18]**.

For one participant the persistent scarcity of funds contributed to him deciding to quit. He had literally been starving and was thus struggling to focus on his studies. Poor grades and his unceremonious eviction from the university residence left him despondent. He shared the following: "I took my bags. I was going to the faculty to deregister. And I remember, on the way I called my mother and said I know I'm done with this thing. I can't do this anymore. I'm not inspired. There's no reason for me to do it" **[CA12]**. It was difficult for him to hold on when everything around him was falling apart.

Juxtaposing this participant's financial distress, was another participant's acknowledgement that studying on a bursary fund had quietened the noise that came with not having enough funds. The participant shared how she had "…one less thing to worry about" **[CA6]** and could focus purely on studying. In a different scenario, a participant failed her final undergraduate year because "… a lot happened in my personal life. I lost my dad and also was not feeling well" **[CA5]**. Although she secured a financial concession to repeat the year for free, she exited the university without completing her postgraduate qualification. The participant explained, "I didn't feel I had

the capacity to be able to come back and do my CTA" **[CA5]**. What succeeding in the qualification demanded from her, she felt she could no longer give.

Those who had graduated and were undertaking learnerships were presented with distractions in a new form: access to money as long work hours were remunerated. A participant shared how he was, "…excited about (working) overtime because you get paid more money... it however means you are not gonna study the same hours… so that was so tricky…" **[CA13]**. Coming from a disadvantaged background, the sudden access to money presented as a viable competitor to his studies. Remaining focussed on studies thus became a really difficult endeavour.

One participant described how she "…had to cut everything out. I don't know, if you understand when I say everything…If at home they say there is a funeral … somebody's wedding … I am not going" **[CA11]**. For this participant, it was possible to extract herself for a few months from her social commitments. There was, however, another instance where living in the family home presented a challenge as her family could not understand why she needed to relinquish her duties to focus on academics. She explained, "…when I get home I am struggling to actually get through the work. I'm still expected to do the house chores and to do everything else and still study at the same time. Which can be very exhausting" **[CA10]**. The commitment to this qualification clearly didn't resonate with the participant's reality.

Distractions from focus will be ever present for Black participants pursuing the CA qualification. The qualification demands that participants consistently immerse themselves in a world that does not even acknowledge their "existential reality as Black people"(Adonis & Silinda 2021:76). Literature supports the notion that the accounting programme is offered in a sociopolitical context that is far removed from the reality of South Africa (Maseko & Masinire 2020:152). The day-to-day existence of Black aspiring CAs, runs on a parallel network to that of institutions and the profession, hence literature identifies the constant need for these aspirants to adapt if they want to succeed (Adonis & Silinda 2021:76; Thomas & Maree 2021:13). Adaptation as a means to survive the institutional and professional demands does not, however, silence the reality of their actual existence. It comes at the cost of them extracting

themselves from their natural contexts, to temporarily assimilate to whiteness[9] and to then revert to their natural contexts again after the qualification is obtained.

The participants' genuine commitment to pursuing the qualification in the hope of building a better life for themselves and their families, is belittled by the privileged context in which the profession operates. A study conducted by Coetzee *et al* (2019:468), confirms how the social exclusion of Black people from the profession is amplified by the profession's elitist stance. What are experienced as distractions by the participants is, in fact, the reality of their everyday norms underpinned by the socio-economic foundations bestowed upon them. Distractions identified in this study include inadequate disposable income, compromised academic foundations, family needs and functionality of the home, none of which are out of the ordinary for many Black families (Mpofu 2015:587). The need to attend to the continuous reality of the demands on their lives, 'distracts' them and consumes the energy required to focus on the qualification. Hence, attaining the qualifications ultimately takes longer than planned. Prior literature confirms that Black people experience low graduation rates, high dropout rates, take more time than expected to complete qualifications, and that those who do pass exhibit low grades (Roos & Carpenter 2020:222). These findings support the notion proposed in this study, that Black aspirants may be more 'distracted' than their peers in other ethnic groups as their existential realities are misaligned with the demands of the CA qualification.

4.3.1.2.4   Summary

The participants' reflections provided evidence that learning was highly influenced by the environment in which it was carried out. The interviews revealed that the level of safety felt by aspirants in the learning environment, contributed to how effectively they could learn. Since learning is considered a social construct, it was clearly important for the aspirants to be well integrated into the social aspects of the academic programmes and learnership. This was, however, to the detriment of their personal contexts, which for most participants were contradictory to the profession's context.

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[9] Whiteness refers to people who "phenotypically are more aligned with whites than others" (Storrs 1999:190).

The learning experiences of participants were thus adversely affected by the conflicting environments.

4.3.1.3   Educational foundations and their effects

This theme reports on the educational foundations of the participants and their influence on career trajectories and competence development. The following themes are covered in this section: schooling context as a determinant of career trajectory; top achievers with compromised foundations; and maths as a pre-requisite for accounting. The general perspective revealed by participant reflections is that good educational foundations contributed to positive experiences in higher education and compromised foundations effected the opposite.

4.3.1.3.1   Schooling context as a determinant of career trajectory

The researcher has tabulated the home and school reflections of participants in the Table 4.3 below. As the information was not probed through direct questioning of participants, the profiles presented are those that were voluntarily shared by the participants. As a result, not all participants are considered in this analysis. The response profiles are tabulated in the order in which participants' responses are presented above.

Table 4.3 Participant home and school profiles

Participant	Home location	School location	Type of school	Where did participant hear about CAs
CA1	Rural	Rural	Rural	Home - radio broadcast
CA3	Rural	Suburban	Private	School career exhibition
CA17	Suburban	Suburban	Private	School career exhibition
CA7	Suburban	Suburban	Private	School career exhibition
CA8	Township	Township	Township	School a beneficiary of CSI
CA10	Township	Township	Township	School - Teacher
CA12	Township	Township	Township	Television soap opera

Reference: Researcher's own

The educational profiles of the participants highlighted the deeply stratified nature of South African society. The interviews revealed that the school attended (more than home location) significantly influenced participants' career paths. There was one participant who resided and attended school in rural KwaZulu Natal. As a result, she "… didn't know anything about CAs. I had never met one all the way to matric…" **[CA1]**. Her brother had heard about the accounting profession and the TBF scholarship on a local radio station and motivated her to apply. In contrast, **[CA3]** came from a very rural town in the Eastern Cape province but attended a multiracial, coeducational school in coastal KwaZulu Natal. Her schooling had given her access to career orientation days where she was exposed to the possibility of a career in accounting.

This was similar to two other participants who attended similar schools in Pretoria. A participant who attended a renowned public school shared how "I went to Pretoria Girls High, and you have all these career expos right. They start telling you things like oh, be a CA and you will have so many opportunities. So, my subject choices were channelled towards being a CA" **[CA17]**. The participant resided in the same area. Similarly, another participant who resided in the same suburb but attended a private school, shared how she had decided to pursue the qualification because she "…got introduced to the chartered accountancy profession at one of the school's recruitment days" **[CA7]**.

In contrast, **[CA8]** lived and attended school in a township school in the Free State province. His opportunity to study accounting arose because his school was deemed a beneficiary (through a community service initiative) of the University of Free State. Consequently, annually "…the Rector at the time used to come to my school. So, the principal would always obviously put names across to him of students that he [thought highly of] and that he wanted to see do great things over their futures...". The school and its affiliates therefore provided this participant with the opportunity to pursue an accounting qualification. His mom was oblivious to the process to his career prospects, "I would just say to my mom, I just need R200 to send an application form. And it you know, so she just leave the money there to make sure I send through my application, just knowing that he is applying for universities and having no clue what I'm doing." **[CA8]**.

The schools the participants had attended, rather than their homes, had played a significant role in influencing their career trajectories. This notion is further evidenced in the tragic experience of another participant [CA10]. The participant resided in a Johannesburg township. She attended a local school. Upon matriculation the participant had no concrete plans for her future. A phone call from a government office notifying her that she was one of the Top20 performers in her matric cohort catapulted her from career oblivion. She was offered funds to pursue any qualification she desired. This jolted her into action, and she applied to various institutions to study accounting, as she recalled a teacher in high school saying she would one day make a good CA. As a result of having studied inappropriate school subjects, she explained how all the institutions she applied to rejected her. "Wits was my first choice. I always

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wanted to go to Wits. I applied to UJ. But both of them declined. They gave me options to do LLB and teaching. And I was like, no I'm not doing teaching because I always saw myself doing something commercial. LLB, I didn't know what it was… was only later on that I realised that it is actually law. So, it is not as bad as I thought it was. So, I stayed at home for one year" **[CA10]**. The participant shared how nobody at home or in her community could advise her about the next steps to take in pursuit of a career, and so she gave up. Her school had also failed her.

Another participant had exactly the same experience. This participant, who resided in a township and attended a local school, explained how he had neither the aspiration nor the information to be able to make decisions about the career that he wished to pursue. He shared: "I knew I wanted to be a CA, but I was not in an environment that exposed me to the concept of university. So, I did not actually know which university I would go to and why I would pick that university" **[CA12]**. Even though he eventually attended an HWI, the journey to that point was complicated.

Schools clearly influence career choice. Table 4.3 firstly depicts the level of socio-economic stratification present in the country and in the schooling systems. Secondly, the influence of schools on participants' career choices also becomes evident. Irrespective of where participants resided, their career trajectories were primarily linked with the type of school they attended. The three participants who attended private schools enjoyed early career awareness through school structures that gave them access to the necessary information. For the participant who attended a rural school, targeted advertising in her community awakened her to the opportunity. For its TBF recruitment, SAICA invested in a targeted school outreach programme using media platforms and various projects to reach remote areas (South Africa. South African Institute of Chartered Accountants 2022a). It is, therefore, not surprising that the participant became aware of the profession through such mediums.

The last three participants share common home and school profiles. However, the difference in their trajectories is determined by whether the participant's [CA8s] school was a direct beneficiary of a university CSI initiative, or not. Had the township school the participant attended not enjoyed such a relationship with the local university, his life after matric may have been completely different. This is evident in the trajectories

of [CA10] and [CA12]. Although [CA10] heard about the qualification through a compliment passed on to her by a teacher in class, her school was not structured to elevate the comment to aspiration status. The school did not offer any academic support or resources to adequately respond to the participant's immediate or future learning needs; neither immediately, through ensuring that she selected subjects that would enable admission into university programmes and future, nor through identification of potential future careers.

Literature confirms that schools in lower socio-economic settings in South Africa tend to be characterised by inadequate resources, inadequately trained teachers (McGhie *et al*. 2020:27) and poor career guidance for students (Barac 2015:78). Thus, these schools provide very little to prepare students for career aspirations post school. McGhie *et al*. (2020:22), in their study of readiness models for strengthening Black and mixed-race students' academic performances, validate that students' aspirations, self-efficacy and attributes, are frustrated by their school contexts and environments. It is for this reason that [CA12] also completed matric with no career aspirations. Both of the participants'' ambitions to pursue the qualification were delayed by late university applications and limited financing. They both spent the year after matric immersed in information-gathering activities in an attempt to figure out how to gain entry into the system. It is evident that attending a school located within an unfavourable socio-economic context presents a barrier to entry in the accounting profession.

4.3.1.3.2   Top achievers with compromised foundations

The participants in this study are all identifiable as having been top performers in high school. It is not rare to find top performers in the CA accounting qualification, as admission criteria were high. One participant even exclaimed, "… if you are in the CA program you probably were a high achiever in school because the requirements to get in are high. So, we will always say we were all the top achievers in our classes in high school" **[CA3]**. One participant who had attended a rural school and was top of her class, was shocked at when she learned, in the TBF interview, that there were people achieving marks far higher than hers. She shared, "I was like people actually get 90%? I was number one (at her school) getting 80% and 70%" **[CA1]**. Another participant

who was unaware of how smart she was, was shocked by a university administrator who asked, "why do you want to study BCom Accounting with such exceptional results?" **[CA10]**. Having received poor guidance from her school and studied the wrong maths course in school, she was not aware that universities offered a variety of accounting tracks in university. Her level of intelligence had caught the attention of the university administrator who redirected her application.

The majority of the participants in this study were funded through merit bursaries. This nature of funding signified the funder's confidence in the participants' aptitudes and academic abilities. The context provided by the participants' academic achievements is necessary to demystify why only five of the 19 participants in this study managed to complete the pathway in the minimum prescribed time. It was evident to the participants that "… all of a sudden, you get to varsity and we (Black students) are so ill aligned… there's a misalignment in terms of what the stats look like, in terms of what our results look like" **[CA3]**. It is evident when "…you look around at graduation and prize-giving and there are like three Black people, an Indian person and the rest are white". But when you are in class there are volumes of Black people…it's just not representative of the people filtering through to the top" **[CA17]**. Something about the performance of Black aspirants in the pipeline just did not correlate with the number entering the system and present in class. In sharing their perspectives of what factors they identified as contributing to the problem, participants reported the following: "…maybe your foundation wasn't right" **[CA13]**. This particular participant saw perceived this as the problem as his "school didn't even have a maths teacher…" **[CA13]**. Sharing a similar sentiment regarding weak academic foundations, another participant stated: "… there is the Black people who are able to go a model C school and get proper education. Then there is this other the Black person who is also studying the same degree, but they were taught by a Tsonga teacher who was teaching them English in Tsonga" **[CA6]**.

The compromised foundations of both participants contributed to their pathway to achieving an accounting qualification being more difficult than it ought to have been. Another participant expressed, "I think maybe it's reading and writing skills that are not at the level that they should be" **[CA18]**. She had concluded this because of the qualifications shifted from a numbers-based qualification to one that required a high

level of competence in reading and comprehension. There was a consensus in the participants' responses that it was not that they were not working hard. One participant highlighted that "…were studying a lot and had all the support" **[CA13]** and still the effort was not reflected in the results. This was said in reference to frustrations in trying to pass the APC. Weak academic foundations compromised the participant's academic performance along the pathway.

Socio-economic contexts contribute to aspirants' readiness to pursue the pathway. Access to the pathway is, however, granted on the basis of aptitude determined by university admission scores with no regard for socio-economic context. The university and the programmes, therefore, assume that everyone who achieves the admission criteria is equally (rather than equitably) prepared for the academic and professional journey. As a result, institutions fail to adequately respond to the diversified student needs.

Research confirms that universities struggle to respond to the dynamic student needs prevalent within a democratic state (Bernard 2015:253; Manik 2015:210). The learning needs go unaddressed and what may have initially been latent academic hitches evolve into learning gaps so significant that they become difficult to remedy over the duration of the pathway. This difficulty is evidenced in this study by aspirants who enter the pathway as top achievers but find that as they advance, learning difficulties ensue, resulting in participants having to attempt some milestones multiple times. This tendency is backed by literature which confirms that the pervasive effects of poor educational foundations are experienced throughout qualifications (Jansen & De Villiers 2016:25).

The inability of institutions to respond to student needs should not hinder aspirant professionals. Literature tells us that students are held entirely accountable for their own poor academic performance (Bernard 2015:250). The fact that there was no maths teacher, or that the teacher available for English was inappropriately skilled, or that the participants' literacy skills were found wanting as reported in this study, is no fault of the participant. The responsibility for the compromised foundations lies in socio-economic hinderances, such as poverty and other adverse realities that provide the context in which learning experiences take place. McGhie et al. (2020:27) in their

study, support the view that the academic challenges faced by Black business students in higher education tend to emanate from poor educational exposure. Compromised academic foundations frustrate the academic aptitude that could be demonstrated had the skills been developed in favourable settings.

4.3.1.3.3   Maths as a pre-requisite for accounting

English and maths are the two pre-requisites for entry into an accounting qualification at all institutions in South Africa, with the exception of UNISA and University of Limpopo, both of which accept maths literacy. Three of the participants reported having taken maths literacy at school rather than pure maths. As reported earlier in s5.3.1.4.1**, [C13]** had to forgo maths because his school did not have a maths teacher. "In grade 10... I dropped mathematics for maths literacy because there was a math literacy teacher" **[CA13].** Another participant stated, "…I studied math literacy because one of my teachers told me it was the easier option..." **[CA10]**. These two participants had attended previously disadvantaged schools. In contrast **[CA7]** who attended an Afrikaans school in suburban Pretoria (with very few other Black people) did not do maths because "… they decided all the Black kids who take English classes are going to do math literacy, business studies and accounting".

The irony in this pre-determined subject selection was that the learners studied accounting but not the subjects required to entry into accounting qualifications. Maths served as the only defined entry point into an accounting qualification. Of interest would be what the school envisioned as a suitable career for a learner who took accounting and business studies but not maths. In all three cases, the participants did not choose to pursue maths literacy, they were forced to do so and later learned that "… it almost turned out to be a hindrance for me" **[CA10]**. **[CA7]** had *"*wanted to be a doctor" but that path was blocked for her. "I have a 98% in maths literacy but what can I really do with it?" **[CA7]**.

University admission criteria are punitive. They punish the prospective students rather than responding to the inequity of society and the educational system in the country. Research confirms that, like the participants in this study, many South African students are excluded from higher education and their chosen programmes on the basis of not meeting admission criteria (Lubbe 2020:613; Van Wyk *et al.* 2019:9-10). There were

three participants in this study who did maths literacy at school and not the requisite maths for accounting qualifications. In all three cases the interviews revealed that the participants did not choose maths literacy for themselves. The choice was made for them by the schools they attended, notably both disadvantaged and elite schools. Making such choices on behalf of students is not unfamiliar as a recent study by McGhie *et al.* (2020:22) revealed that marginalised schools tended to discourage their students from selecting business related subjects due to the apparent level of difficulty. The researchers noted the possibility that the teachers at these schools did not possess the requisite skills to deliver the content appropriately. The participant who attended an Afrikaans school formed part of the minority race in the school and perhaps the school did not deem it viable to direct resources to a small minority. Either way the decisions across all three cases took autonomy away from the participants. The long-term impact of passing matric with inadequate subjects (in this study, maths) was that career aspirations were potentially jeopardised. Other than the HDIs (UL and UNISA) that were accepting maths literacy, the participants had no option of attending a university to pursue an accounting qualification.

What transpired with these three participants, highlights the significant misalignment that persists between institutional structures such as universities and the profession, and the reality of South Africa's education system. Basic education should seamlessly articulate into all Higher Education Institutions (hereafter HEIs). Students who attend the most marginalised schools in the country should have equal access to opportunities to better their circumstances. The fact that the three participants in this study gained access to an institution (albeit with no options), completed the pathway, and have successfully been certified as CAs affirms that the admission criteria currently in place may not be appropriate.

The fact that only two HDIs provide concession is indicative of underlying structural discrimination. If the argument that is put forward is that these candidates only succeeded because they completed their studies through an extended programme, then surely such programmes should be applied as the general standard and not as a special dispensation. A recent study supports this contention by proposing the introduction of extended accounting programmes as the standard, with the option to accelerate the process for those who require less academic support (Lubbe 2017:19).

The potential of the participants (as should have been predicted by the admission requirements) is not questionable as two of the three exited the university as top performers in their cohorts. This outcome is not surprising as research confirms how current admission criteria fail to consider the potential of the student beyond the limitations of their circumstances (Kruger 2020:171). As it currently stands, admission criteria present as a barrier and a failure to provide equitable access to the profession.

4.3.1.3.4 Summary

The participants' reflections largely reveal that academic foundations are unsurprisingly aligned with the socio-economic stratification of the population of South Africa. For the majority of the participants, the school they attended, together with the career guidance offered and subject selection, determined whether they would pursue accountancy as a career. Although the majority of participants were top achievers in school, the adverse effects of their compromised basic education became more and more evident as they advanced along the pathway. Lastly, the findings reflect that the admission criteria for admission to accounting programmes do not adequately account for Black aspirants' potential. A participant's educational foundation may therefore pose a serious hindrance to accessing the profession.

4.3.1.4 Complexities with access

This theme details the multiple elements associated with access at various axes along the pathway to qualification. The themes addressed include accreditation and academic access; geographical and physical access; financial access, choice of learnerships and epistemic access. The reflections reveal a myriad of access challenges faced by the aspirant CAs en route to certification.

4.3.1.4.1 Accreditation and access

Entry to the pathway is limited through the SAICA's institutional accreditation processes. For those who have a choice, participants decide where to study based on the accreditation status of an institution. Since HDIs have only recently become a focus for full accreditation, institutions like the UL were not yet accredited to offer post graduate qualifications at the time when some of the participants came through the system. This "caused a lot of stir and a lot of buzz" **[CA13]**. This participant shared his

discontent with the abrupt accreditation of his institution in the year that he was to enter CTA. He and his peers would therefore become the first cohort to complete their CTA at UL. He described extensively how "…when they brought in the accreditation, I just got a bit nervous" **[CA13]**. "…we were gonna be the first group to do CTA and that scared me…what if the program is not up to standard, that means I might struggle with my board exams? You know, I just had a lot of question marks. When did they get ready? When did they do the material? Are we going to have even past papers to refer to? So, I just felt like I rather go try that tested route" **[CA13]**. This new accreditation status for his institution was disturbing as "… the *normal* path for people who wanted to go on to be CAs was that they would go to UJ and do the CTA". UJ as a HWI had been accredited for years prior and thus enjoyed an established reputation for successfully preparing students for the profession assessments. To illustrate the movements that many of the participants had to make to gain access to accredited institutions, the researcher tabulated the movements in Table 4.4 below.

Table 4.4: Movements of students enabling access to accredited programmes

Participant ID	University (Undergrad)	Accredited Undergrad	University (Postgrad)
CA1	UJ	UKZN	UJ
CA2	MGI	UJ	UJ
CA3	UP	UP	UP
CA4	UP	UP	UP
CA5*	WITS	WITS	UNISA
CA6	WITS	WITS	WITS
CA7	UNISA	UL	UJ
CA8	UFS	UFS	UFS
CA9	WITS	WITS	WITS
CA10	UL	UL	UJ
CA11	UL	UL	UNISA
CA12	WITS	WITS	WITS
CA13	UL	UL	UNISA
CA14	UCT	UCT	UCT

Participant ID	University (Undergrad)	Accredited Undergrad	University (Postgrad)
CA15	UNISA	UNISA	UNISA
CA16	UJ	UJ	UJ
CA17	UP	UP	UP
CA18	UP	UP	UP
CA19	UP	UP	UP
CA20	UP	UP	UP
CA21	UCT	UCT	UCT

Reference: Researcher's own

*Although this participant made a move at CTA, it was due to personal circumstances rather than accreditation.

Accreditation complicates access. There were 13 participants (shown in black ink) who did not make any moves across institutions to gain access. The data shows that the institutions they attended for the full course of the qualification were all HWIs and fully accredited. The participants highlighted in blue reflect a movement at CTA level from unaccredited to accredited institutions to enable further pursuance of the qualification. CA1 who had started at UJ didn't meet the grade requirements at the institution to study the CTA. She moved to UKZN to upgrade her result so that she could continue on the path to becoming a CA. The UKZN was not accredited for CTA and so, once she had completed her upgrade, she had to relocate cross country back to UJ. CA2 studied at a private institution which was also not accredited for CTA. His move to UJ was to keep himself on course to complete the CA certification. CA7 started at UNISA but financial hardships forced the move to UL. This participant then forms part of the profile of UL graduates who need to migrate to new institutions to remain on course. UL graduates could either go to UNISA or UJ as explained by a participant: "… 15 or 16 go to UJ …and the rest generally went to UNISA" **[CA7]**. The exceptional movement is that of [CA21] who left behind three accredited institutions in her hometown JHB, to attend the most prestigious university in the country. Her socio-economic status had placed in her good stead to make appropriate career decisions.

It is also notable that these were physical movements to new geographical locations in the country, thus requiring not only academic but rapid environmental adjustments in a year critical to their studies. "…Then going from MGI to UJ that was a big jump for me because it's a much bigger institution. I'm coming by myself because all my peers have either failed or not gotten the minimum requirements to get into UJ" **[CA2]**. The necessity for cultural adjustments was illustrated by a participant comparing UL to UJ, "…the lecturers [at UL] knew each and every one of us and they always made us feel welcome to go and consult… but not the lectures at UJ… they don't have passion, they are more professional … than at UL. At UL you have brothers and uncles that help you" **[CA10]**. The participant demonstrates how she felt isolated adjusting to a new system. The difficulty was exacerbated because this adjustment took place in a tough CTA year and required rapid adjustment.

The marginalised aspirants carry the burden of non-accredited institutions. The UL is the most represented in this study of graduates who needed to migrate to new institutions for purposes of staying on track. The relocation adversely affects their learning as they must rapidly adjust to new contexts in a year that is critical to their academic performance. The SAICA regulations state that one is only eligible to sit for the ITC once they have obtained the CTA (South Africa. South African Institute of Chartered Accountants 2021:7), thus marking the end of the academic trajectory and entry into the workplace. It therefore becomes grossly unjust that any aspirant CA should be grappling with anything other than academic trials during the CTA year.

Within the context of the extreme socio-economic disparities in the country, a move from one institution to another evidently burdens the aspirants with social, environmental and cultural challenges over and above the existing academic pressures that come with the CTA. While the move to accrediting institutions to enable access to the marginalised is a positive step, the introduction thereof in the CTA year prejudices the aspirants. The security that came with knowing that they would undertake the CTA at an institution with a long reputation of successful attempts at the ITC, is abruptly undermined.

The UL participants' fear of having to embrace the new accreditation and pursue his CTA at the UL is not unfounded, as literature reports that rewards of accreditation

(such as high ITC pass rates and affiliations with successful alumni) significantly influence students' choices of where to pursue their qualifications (Lubbe 2020:613). This notion is further cemented by **[CA21's]** choice of institution. Without the limitation of funds or other socio-economic constraints she enjoyed the freedom of choosing an institution that she deemed would give her the best chance of passing and sitting for the ITC. The introduction of an accreditation is a positive move overall but can be better managed through transitional arrangements that allow for earlier alerts in the pathway rather than requiring abrupt changes of plans for students. If aspirants attending HWIs are not expected to make life-changing movements in the CTA year (or at any other critical juncture of the pathway) then the same convenience should be equally available to all. Partial accreditation of HDIs clearly amplifies the existing socio-economic barriers impeding disadvantaged South Africans from accessing the profession. The limitations presented by the spatial planning of institutions are presented in the section that follows.

4.3.1.4.2   Geographical and physical access

Geographical access

For the majority of the participants, initial entry to the pathway entailed relocating from home for the first time. For many, this meant moving to a completely new province and/or metropolis. One participant shared that, "And then a friend recommended said I should try UFS as well as UL. So, I went with UL it sounded like something familiar, a place that I would want to go to. I had never been to both areas" **[CA10]**. The participant lived in Johannesburg, the largest metropolis in South Africa with three major universities offering the chartered accountancy programme. Due to completing matric with maths literacy, she was denied access to any of these institutions and was thus forced to relocate to rural Limpopo to gain access. Another participant, who resided in the province of Limpopo but attended a private high school, exclaimed that "…what they preached to us is not UL. They come and they tell you about UJ, UP and UCT… I went to Rhodes, but UL was nowhere on my radar, and I live right next to it" **[CA11]**. This participant had relocated to a metropolis as the rural institution in close proximity to her home and school was not deemed appropriate for the calibre of basic education that she had attained.

Juxtaposing the movements of both **[CA10]** and **[CA11]** is another participant who lived and attended a private school in the metropolis of Pretoria. With her high school "…then being a feeder school for Tuks (UP) I went over to Pretoria University" **[CA17]**. Her private school did not only have affiliations with the university but was located across the road from it. The participant was able to enjoy on-campus residential accommodation even though her home was "… like a 15 minute drive away. I was home every weekend" **[CA17]**. Another participant **[CA19],** who shares the same profile as **[CA17],** enjoyed exactly the same privileges. The experiences of these participants illustrate how their socio-economic status underpinned their access to both basic and higher education. To illustrate the movements of all the participants, the researcher has captured the provincial locations of the participants' homes and the universities where all qualifications were obtained in the Table 4.5.

Table 4.5 Provincial locations of participants homes and universities attended

Participant ID	Home	University (Undergrad)	Accredited Undergrad	University (Postgrad)
CA1	KwaZulu Natal	Gauteng	UKZN	Gauteng – Jhb
CA2	Gauteng - Jhb	Gauteng - Jhb	Gauteng - Jhb	Gauteng – Jhb
CA3	Eastern cape	Gauteng -Pta	Gauteng -Pta	Gauteng -Pta
CA4	Limpopo	Gauteng -Pta	Gauteng -Pta	Gauteng -Pta
CA5	Limpopo	Gauteng - Jhb	Gauteng - Jhb	Gauteng -Pta
CA6	Limpopo	Gauteng - Jhb	Gauteng - Jhb	Gauteng – Jhb
CA7	Gauteng -Pta	Gauteng -Pta	Limpopo	Gauteng – Jhb
CA8	Free state	Free state	Free state	Free state
CA9	Limpopo	Gauteng - Jhb	Gauteng - Jhb	Gauteng – Jhb
CA10	Gauteng - Jhb	Limpopo	Limpopo	Gauteng – Jhb
CA11	Limpopo	Limpopo	Limpopo	Gauteng -Pta
CA12	Northwest	Gauteng - Jhb	Gauteng - Jhb	Gauteng – Jhb
CA13	Limpopo	Limpopo	Limpopo	Gauteng -Pta
CA14	Limpopo	Western Cape	Western Cape	Western Cape
CA15	Gauteng - Soweto	Gauteng -Pta	Gauteng -Pta	Gauteng -Pta
CA16	Mpumalanga	Gauteng - Jhb	Gauteng - Jhb	Gauteng – Jhb
CA17	Gauteng - Pta	Gauteng -Pta	Gauteng -Pta	Gauteng -Pta
CA18	KwaZulu natal	Gauteng -Pta	Gauteng -Pta	Gauteng -Pta
CA19	Gauteng - Pta	Gauteng -Pta	Gauteng -Pta	Gauteng -Pta
CA20	Gauteng - Jhb	Gauteng -Pta	Gauteng -Pta	Gauteng -Pta
CA21	Gauteng - Jhb	Western Cape	Western Cape	Western Cape

Reference: Researcher's own

The majority of the participants had to move across provinces to access universities that would provide entry to the pathway. There were 5 participants who had to relocate for CTA (as discussed in the section above). Using CA1 as an illustration the following is notable: the participant's home and school attended were both in KZN. Since her 'choice' of undergraduate institution (UJ) was driven by her funding, she was forced to

relocate from the onset, "Thuthuka took me to UJ, because they had a list of universities you could apply for" **[CA1]**. UKZN which was closest to her home was not on this accredited list at the time. In her third year, CA1 fell ill and although she obtained a degree, she fell short of the minimum entry requirements into CTA. She lost the scholarship. Persisting, she repeated the year to improve her results to gain access to CTA. With no money or support in JHB, she returned to UKZN where her family would assist. Explaining this move, she shared: "…And so it was two reasons…financial and then secondly my sister…would then be able to take care of me better" **[CA1]**. She repeated her third year and obtained the required grades. "… I worked hard then and applied back onto Thuthuka and back to UJ. So then I came back JHB in 2013 to do CTA and succeeded at first attempt. The participant then relocated across the country to UL to pursue AAs.

To clearly depict CA1's geographical movements across the country in pursuance of the qualification, the researcher provides a map in Figure 4.2, with the movements illustrated in red. There were four cross country movements in a seven-year journey. The map also indicates three other universities that are situated within her home province (KZN). However, these were not accredited to offer the qualification (Durban University of Technology and Mangosuthu University of Technology) and did not offer the funding required (University of Zululand). This obstacle resulted in the participant having to relocate multiple time purely for the purpose of retaining access to the pathway.

Figure 4.3 Map depicting locations of universities in South Africa
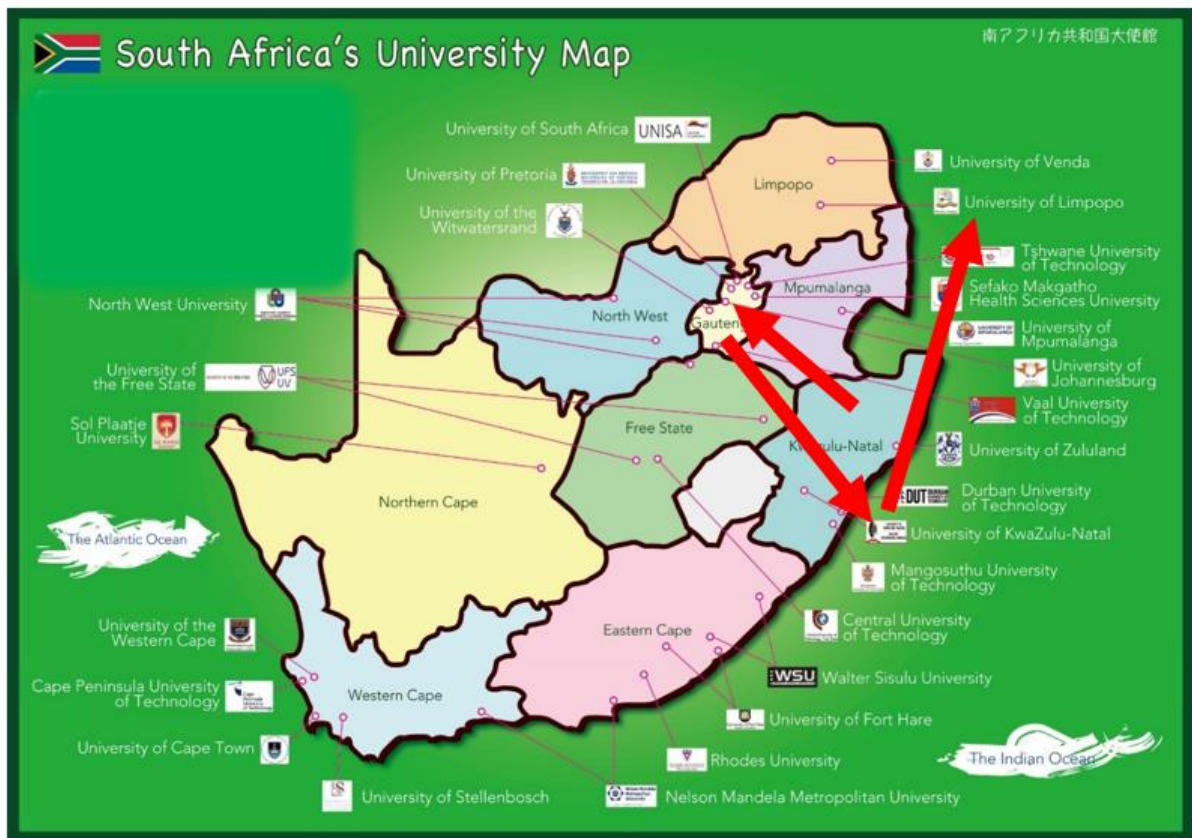
Figure 4.3 can be used to track all of the participants movements across South Africa to ensure they gain or retain access to the pathway.

4.3.1.4.3   Physical access to campus

In contrast, CA2s journey was far less disruptive compared to that of CA1. CA2 came from Johannesburg (JHB) in the Gauteng province and completed the academic pathway within JHB. Minimal movement (moving only from one city to another) was necessitated by the need to leave an unaccredited institution for an accredited one. Nevertheless, this move gave rise to complications because "…that area… there's a lot of stuff goes down there. So that was tough for me" **[CA2]**. The participant was referring to the exceptionally high crime rate in the area where the accredited institution was located, which raised concerns about attending class in the evening: "I also lived off campus and the classes were in the evening. So, it was challenging because now you have to think about going to class and then also coming back home and your safety" **[CA2]**. Thus, concerns about safety, or the lack of it, had become a

threat to the participant's physical access to campus and his pursuance of the qualification.

In a separate part of Gauteng, at the University of Pretoria, ongoing student protests had also threatened students' access to the campus. "The Tuks (UP) locked its gates. We couldn't study on campus; we couldn't get onto campus" **[CA17].** Closing the campus after hours (for the safety of staff and other students) limited physical access for those who relied on campus facilities to study.

The socio-economic stratification of the country permeates throughout the higher education sector. The interviews revealed that the participants who attended the more affluent high schools enjoyed the benefit of choice. They could choose which institutions they wished to attend without the limitations of an inferior basic education (such as incorrect subject selections). The participants were effectively enjoying the rewards associated with being affiliated with a certain level of social status in the country and had thus effectively been granted an academic advantage based on the social capital they held. Their school's social status permitted them to disassociate from institutions deemed inferior to their status level and seek access to institutions aligned with their personal contexts; access that was invariably granted.

Thomas and Maree (2021:12) confirm, through their study, the existence of rewards for social capital in the higher education systems. These notions of reward were affirmed by the institutions that not only granted academic access but further rewarded participants with campus-based accommodation even though they resided within walking distance of the institutions. On the other hand, participants from marginalised communities had limited access to institutions they wished to attend. Their aspirations of pursuing the qualification required them to migrate to locations effectively on the periphery on South Africa, previously identifiable as homelands[10]. In this instance the participants had completed matric with maths literacy (due to under resourced schools) rather than pure maths and so they failed to meet the admission criteria of other institutions. They were relegated to rural Limpopo as a consequence, only to

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[10] Homelands were also known as Bantustans describe the "mostly rural and undesirable land" to which majority of black citizens were restricted to under the apartheid regime (Hammond et al. 2009:709)

have to relocate to metropolis Johannesburg after attaining their undergraduate degrees. This repeated migration of participants in pursuance of the qualification mimics the movements of Black citizens under apartheid where they were restricted to homelands and had to move to urban areas for purposes of work through controlled access (pass laws) (Hammond *et al*. 2009:709).   Whilst apartheid laws were relinquished over two decades ago, its effects continue to adversely affect access for the poorer citizens in society. Within the context of this study, the recurrent migration demanded that participants adjust socially, environmentally, and culturally at junctures critical to their success along the pathway. The findings confirm the existence of social apparatus that renders it difficult for poorer aspirant CAs to access the pathway.

4.3.1.4.4   Financial access

Access to any academic institution is restricted by limited (or lack of) access to funding. The interviews revealed that all but one participant was dependant on some form of funding to pursue their academic qualifications. The funding profile of participants is presented in Figure 4.3 below.

Table 4.6 Funding profile of participants

Participant ID	TBF	Student loan	Other scholarship	Unknown	Number of funders	Funding description
CA1	✔	□	□	□	1	TBF
CA2	□	✔	□	□	1	Student loan
CA3	✔	□	✔	□	3	TBF/PWC/Sporting scholarship
CA4	✔	□	□	□	1	TBF
CA5	✔	□	□	□	1	TBF
CA6	□	□	✔	□	1	PWC
CA7	□	□	✔	□	1	Merit bursary
CA8	□	□	✔	□	1	VC Scholarship
CA9	□	✔	□	□	1	NSFAS
CA10	□	□	✔	□	1	Merit bursary
CA11	□	□	✔	□	1	Merit bursary
CA12	□	✔	□	□	1	Student loan
CA13	□	□	✔	□	1	Merit bursary
CA14	□	□	□	✔	1	Unknown
CA15	✔	✔	□	□	2	TBF/Student loan
CA16	✔	□	✔	□	2	AGSA/TBF
CA17	✔	□	✔	□	2	KPMG/TBF
CA18	✔	□	□	□	1	TBF
CA19	✔	□	□	□	1	TBF
CA20	✔	□	□	□	1	TBF
CA21	□	□	✔	□	1	Merit bursary

Reference: Researcher's own

It is clear from Figure 2 that almost half of the participants were funded by the SAICA through its flagship TBF scholarship. 10 participants were funded through a variety of other scholarships: four were funded by audit firms; four, who became merit holders for outstanding performance, were funded by the universities where they studied; one was funded by the South African National hockey team, and the last was the recipient of the government scholarship. Included in these figures are participants who were double, and triple accounted for as holders of multiple funds. "I would have considered not playing hockey, as competitively as I did. But hockey allowed for me to study, so PwC was paying a bursary for tuition but hockey was paying for my accommodation. And all my mom had to take care of was the day-to-day to day finances for my toiletries and my food, etc. And actually, in CTA when I joined the TBF program, that's when I could stop playing hockey, I took a break from international hockey because if TBF was going to pay for my accommodation then I didn't have to have my hockey

commitments, and I could just focus on studying" **[CA3]**. It was evident from this interview that funding was always foremost on the mind for the participant, as she consistently had to find financially creative ways of staying the course.

The other dual-funded participant **[CA10]** eventually forfeited her government scholarship as she battled to be granted a place in an institution due to her maths literacy. Her maths literacy led her to UL where she studied on the universities funding programme instead. She was subsequently placed on the TBF and university merit scholarship. Three of the participants were self-funded: two on personal loans that their families had assisted with, and one by the National Student Financial Aid Scheme (NSFAS). There was only participant who made no mention of of anything fees related throughout his journey to qualification. The general narrative from the interviews was that obtaining funding enabled "… at least one less thing to worry about, and just focusing on school" **[CA6]**.

Although all the participants had secured some form of funding for entry into the pathway, the dread of losing those funds or accumulating debt came across strongly in the interviews. In desperation, the participant who had taken up the NSFAS loan was "… just strictly looking for a bursary to get off a loan" and unfortunately "ended up signing a training contract with a firm, not knowing" **[CA9]**. With no financial benefit to the contract, she had unintendedly committed to serving articles at this firm, "…because if you sign a contract, then you're tied" **[CA9]**. Another financially desperate participant secured funds by signing up for articles with an audit firm in exchange for funding of his CTA. It was not his firm of choice, and the primary condition was for him to serve articles at a remote location. However, he "…accepted because I needed the money" **[CA12]**.

In a separate instance, a participant who was also funded by a loan, faced the threat of financial exclusion from his university as "they were trying to chase me out of res [residence] because I needed to pay 20% by a certain date..." To retain his place in the residence he had to "… go to fees office and sign an acknowledgement of debt" **[CA12]**. Signing the acknowledge entailed him committing to paying a stipulated monthly fee of R3500. "At the time I think she (mom) was earning R2000…and she has to share that R2000 with my sisters and myself" **[CA12]**. His tuition was competing

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with other basic needs of the household. This candidate secured his place in the residence by lying and agreeing that the payments would be made. The last loan holder had obtained a degree at a private institution and moved over to UJ to progress along the pathway. With no funding available he refused to accept quitting at this point. "I remember at the end of my third year actually, she (mom) told me that there's no money. And I can't further my studies, like, I must go and look for work" **[CA2]**. He defiantly took out a loan in his mom's name and

> "…she was actually just paying the interest. I would make the capital payments at some point when I started working. And yeah, obviously, it's at the back of your mind that there's no money. So, if you mess this up, then essentially what are you going to do? How are you going to pay the student loan back? … I managed to sort of like work and get the marks that are needed because I was struggling for funding like I said, so there was like zero opportunity for me to fail. There was no safety net" **[CA2]**.

With limited access to funds, the three loan-funded participants experienced immense distress that could only be alleviated by securing access to funds and resources (like accommodation). The distress persisted throughout the pathway until some of permanent funding was obtained.

Scholarship funding provided no security. For two of the participants who initially presented as fortunate because of the scholarships they had acquired, the threat of losing the funding was eventually realised. "But also, just a lot happened in my personal life. In my third year, I lost my dad and also not feeling well. So, I actually failed my third year. So, I was on Thuthuka but obviously if you do fail, they do stop your tuition" **[CA5]**. She dropped out of university, proceeded to find full time employment and registered with a distance learning institution so she could complete her studies part time. She funded herself. In a similar case, "I passed…I got the degree, but I didn't qualify for CTA. I didn't get the 55%..." **[CA1]** and as a result the participant lost the TBF scholarship. She moved to UKZN to be closer to home and family and reverted to being fully dependant on her mom who was a teacher, "So I was still a student and so still a dependant" **[CA1].** Being dropped by a funder for "non-

performance" appeared a normal occurrence as one participant fittingly put it: "They then dropped me naturally as all firms do" **[CA9]**.

Finance-related adversities pervade the entire length of the pathway depending on the conditions prescribed by the funder (mainly performance), thus negatively influencing participants' ability to focus purely on their performance. "You're stressing about what you're going to eat tomorrow, instead of just stressing about trying to get this degree, you know" **[CA6].** Participants on scholarships were never financially secure because of the imminent threat of exclusion should they fail.

The interviews further revealed that funding was indeed a family affair. A participant, who had anticipated a fail after a major assessment in her final year, recalls

> "And at the end of that exam, I phoned my mom, because I was just like… I think I've actually just failed …there's no ways I've passed. And my mom's response was every time I go through a bad phase I remind myself that at the end of this year at least you're going to finish studying and things will get better. And I was like you can't say that! I'm telling you that I think I'm failing, and your answer is I'm the solution to your problems! That's not gonna work! So, I think that was honestly that's the one thing that really got me through to say failing actually isn't really an option" **[CA3]**.

It was evident from this participant's story that upon completion of her studies, the aspirant would be required to fulfil a pending monetary obligation Similarly **[CA9]**, who had run out of creative funding ideas by final year, shared "I didn't know what I was gonna do… we go get a loan from somewhere which my mom is not eligible for a loan because she took loans for my brothers. So, it meant when it came to me the banks would not give her a Wits loan. Basically, they were not willing to give her" **[CA9]**.

Families with multiple children were evidently at their limit with loans available to them from banking and other financial institutions. The participant was eventually saved by an opening on the TBF scholarship in her CTA year. Similarly, after four years of financial strain, another participant had to abort all attempts at pursuing the qualification, "And at that time my mother was also paying for my brother, I have two older brothers. So, they were still in university as well. So, the financial challenges also

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led to me not going back to university" **[CA11]**. When she heard of the UL merit scholarship she applied, was accepted, and commenced her qualification from the beginning again.

The distress caused by inadequate finances was a reverberating theme throughout the interviews. This is again unsurprising as statistics confirm that almost half (49.2%) of South Africa's population lives below the poverty line (South Africa. Department of Statistics South Africa 2022:1). Scientific research further confirms that although South Africa has a growing middle-class the socio-economic dynamics of the country dictate that many Black students remain exposed to the risk of insufficient financial resources (Carpenter & Phaswana 2021:8). Universities are especially expensive, making it impossible for many to access and complete university degrees. The CA qualification, which requires the completion of both undergraduate and post graduate qualifications, therefore, features amongst the most expensive qualifications to attain.

A study evaluating the effects of poverty on higher education reifies the notion that marginalised students are susceptible to dropping out simply because they are "too poor to stay" (Breier 2010:657), so they eventually quit. As is evident in this study access to study loans is limited to the most marginalised in society, with the NSFAS only making provision for students coming from families whose household income is less than R350 000. The issue with this limit is that families making up the growing middle class represent household incomes earning in excess of R350 000, but their incomes are insufficient to fund high university costs. Other types of loans attainable through financial institutions apply standard financing criteria and, as such, the funds remain inaccessible to families with limited disposable income. This experience of limited funds is evidenced in the reflections of one the participants when she stated how her funding was effectively blocked because her mom had exhausted all available credit on her older siblings' tuition. In a recent study by Carpenter & Phaswana (2021:2), the authors confirm the existence of Black tax as a real constraint on the middle class. Limited income needs to be distributed amongst family members for the most basic of needs. The battle for a sustainable form of financing therefore persists as a challenge or threat to pursuance of the CA qualification for Black aspirants.

Finances negatively affect academic performance. The participants in this study were distinguishable as top achievers, and notable in their funding profiles is their accessibility to premium scholarships. Their remarkable high school grades secured their access to university. However, the terms and conditions of the scholarships made it impossible for them to have peace around the sustainability of funding. The emphasis on how failing a single module (as per participants' reflections) would result in a retraction of all benefits associated with the scholarship, placed the participants under severe pressure. Instead of positively focusing on their academic performance, they were constantly consumed by the fear of failing which would catapult them into a life without funding and a predictable drop out.

The effects of the terms and conditions on the mental of state of participants therefore casts doubt on whether access was truly granted. Consequently, it can be deduced from participants' reflections that the retention of Black aspirants in the pipeline was highly influenced by the availability of funds throughout the pathway. Roos and Carpenter (2020:226) confirmed in their study that the length of time a student spent in a qualification correlated strongly with shifts in their tuition. The degree of influence of such stressors on participants' learning is evidenced by how, despite participants entering the pathway as top performers, the majority took longer to complete it.

Further evident in this study is that the stress of financial exclusion was absorbed not only by participants but by their immediate families. Apparent in **[CA3s]** reflection is that families place their hopes of better futures in the aspirant's eventual success on the pathway. The threat of exclusion from the pathway therefore equates to a threat to their own aspirations out of poverty. Although the interview questions did not include details about family structure, the researcher noted that the majority of participants referenced their mothers as strong financial-support pillars. Only two of the participants referred to their fathers as the breadwinners. The spiralling effects of losing a bread winner for one participant (even though said participant was on a scholarship) was evident in how this loss adversely affected the remainder of her journey to the CA. Her dad passed; she fell ill as a result; her academic performance dropped to the extent that she failed; the scholarship immediately ceased to support her; she had no way of staying in the system, so she dropped out and secured a job to fund the remainder of her studies. The participant succeeded at all her milestones

after that even though she was working part time. This participant's reflections demonstrate the pervasive effects of the loss of funding on the aspirants learning experience, making it difficult for them succeed.

4.3.1.4.5   Choice of learnerships

The participants completed their learnerships at several different firms. Figure 4.4 below provides a depiction of the participant distribution by firm.

Figure 4.4 Firm distribution

FIRM WHERE PARTICIPANTS LEARNERSHIP IS SIGNED OFF
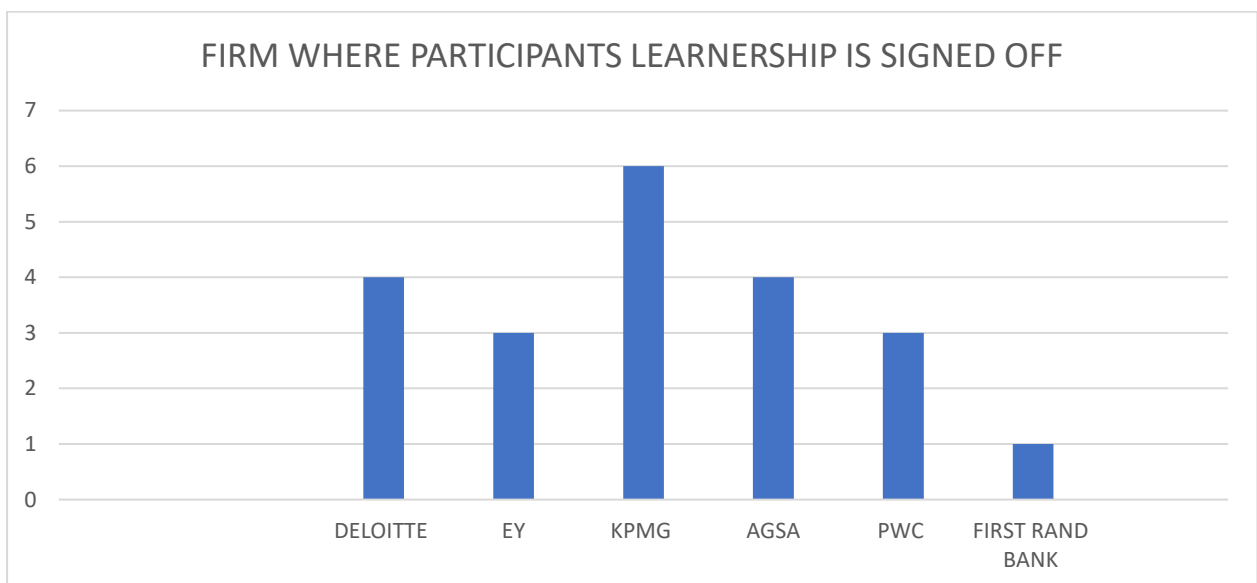
Reference: Researcher's own

There were 6 participants who completed their learnerships at KPMG. Of these participants, four completed the first year of training as AAs, rendering KPMG the main contributor of Black aspirants to academic pipeline in this study. There were four of the participants who completed their learnerships at the Auditor General of South Africa with another four at Deloitte. Three participants had learnerships at EY and PWC, while only one participant completed her learnership in the banking industry. Many participants shared how they did not choose where they would pursue their training but were rather obligated by the conditions of their funding agreements. The absence of choice reverberated throughout the discussions on learnerships.

One participant shared that in his desperation for funds, he signed with whoever was willing to fund his CTA: "…I needed funding for 2017. So, I did what I do best, I hustled

and ended up getting funding from AGSA. The condition was that I had to go to Kimberly and do my articles there and I accepted it because I needed the money" **[CA12]**. The decision was purely financial from his side. Another participant concerned about being financially stranded, shared how he was not concerned with company culture or anything of the sort as he just needed to be placed, "…they were just the first people to say yes, so I just went with them." [**CA2**]. Since he was self-funded, he was willing to go with the first firm that offered him placement. Without the funding his place in industry was not secured. There was only one participant who erroneously signed up with a firm thinking she would be given funding, "…I learned there that okay maybe before you sign a contract see how it's working for you as well. But I mean, I was a first-year student I didn't know much. I thought it was a good idea. It turns out it was not a good idea" **[CA9]**. Unable extricate herself from the contract she had committed to, she later served articles at that firm.

Lack of agency presents a barrier to equitable access to the profession. The funding awarded to each of the participants for their studies alleviated all forms of financial deficiency that could have prohibited access. The funding itself, however, also sealed off all possible options for where learnerships could be undertaken. Literature cites prestige, perceived superior training and positive career trajectories (Liu, Robinson & Xu 2018:93) as the main factors contributing to the choice of firm for aspirant chartered accountants. In this study however, the researcher found that choice was removed as a consequence of funding conditions. The scholarships dictated that funds expended would be 'paid back' in labour for the sponsor.

Ironically however, although finances are discussed in detail in many studies, none (as far as the researcher of this study is aware) had identified the agency that funding removed from participants for decisions that needed to be made beyond graduation. For the one participant who was not a recipient of any fund and thus not tied to such agreements, his choice was driven by the desperation of finding placement. He had left the process until he graduated and thought he ran the risk of not being placed. Similarly, another poorer participant, who wasn't a scholarship holder, effectively signed her life away to a firm under the guise that she was receiving tuition funding. How is it that a participant from a disadvantaged background, who effectively knows nothing about contracting, finds herself signing away her career to an accounting firm

she knows nothing about? Not only did she sign but she was prohibited from taking up funding (of which she was in desperate need) or a learnership with any other firm. The researcher notes there were no studies that discussed how the desperation to get placement on a learnership and the related funding contribute to the exploitation of poor aspirants. The aspirants lack of agency in this regard essentially highlights the extension of socio-economic barriers that limit equitable access into the profession.

4.3.1.4.6   Epistemic access

The accounting qualification is located within a business context. Even though all the participants had satisfied the academic pre-requisites to participate in the pathway, they were not fully granted epistemic context to the qualification, thus making it difficult for them to excel. Two participants spoke of how things that were supposed to be "logical" actually were not due to a "lack of exposure" **[C18]**. Another participant's perspective supported this as she shared how she relied a lot on her "imagination" **[CA16]**. "I used to use my imagination … in my head. Until today, when I think about a trust…a trust is this house that has these things that are put in it"**[CA16]**. Unexplained terms left another participant confused about what was being assessed and negatively contributed to how he was evaluated in assessments:

 "There was in APC this thing that they called embedded tasks…I never understood what an embedded task is. And I would always miss it. And I would look at my script, and there would be 'not achieved' on coverage and depth because I never got that whole embedded thing. To this day I still don't think they should call it embedded, but whatever. And then I spoke to a friend of mine, and he said, Look, you must be careful in an assessment. There's always an explicit and implicit question. I understood that" **[CA12].**

The majority of participants consistently communicated their awareness of the unequal access they had to the pathway when compared with their white peers, and its effects on the pursuance of the qualification. "…just the fact that me and the white person, we just don't have the same starting point. Like we really don't! Like you have white people that we are working with and their parents are CFOs" **[CA9]**. Supporting this statement was **[CA14]** who stated, "It's unfortunate as Black people that our starting point is behind". He deemed "…the rollover effect…if you grew up in a well-off family where

your dad was a director or maybe your dad owned a company….” to be immense. His sentiments were shared by another participant who indicated that “…because they (white and affluent Black people) come from that background where like the father or the mother is either a psychologist or the CEO of [company name] … they know what mindset to apply. Whereas some of us have to learn from them to sort of do the same thing” **[CA2]**. The participant thus perceived that he lacked the epistemic access to the qualification that would provide him with the ‘know how’. In admiring his peers who had this access, the participant expressed how he “… felt far more knowledgeable about things after talking to my [religious affiliation] friends because they seem to know a lot of stuff” **[CA2]**. He went further to add that “I think the [religious affiliation] guys understand the environment that they're in, this is a business environment. Therefore, they put the business caps on, like, if you meet them outside of work, they might mess around and talk about other things” **[CA2].** So, whether the participant was affiliating with Black or white peers, he was fully cognisant of the epistemic access that either enjoyed. His sentiments also indirectly affirm the comfort experienced by the [religious affiliation] trainees in the familiar context or environment.

“I think for me it was an exposure thing. I wasn't always exposed to some of the case scenarios. That is why I would do poorly in those tests, or questions, or scenarios I'd have to solve. So, I think, yeah, as I progressed, I found that, for example, if a case study is based on the airline industry, you're not exposed as a Black person to those sectors and sub-sectors. So, it makes it difficult to then have that logic, even if something can be very straightforward, but because you haven't been in that situation” **[CA17]**

This statement reified the concept of unequal access and its direct impact on competence along the pathway. Another participant similarly stated “…there is a lot of difference between me and a white person, and I need to understand where I'm starting from…because our education system doesn't teach you how to learn. It teaches you how to remember. It's all good and well, but now when you're required to apply yourself, you don't remember how to because you've never done it before” **[CA12]**. Even when the opportunity to “catch up” **[CA12]** on exposure presented itself, participants found themselves limited to the “same clients, not the big clients, not the

very challenging clients, but the same kind of clients, the boring type, the normal clients" **[CA19]**.

Limited exposure reinforced by limited epistemic access adversely affected the learning experiences of many Black aspirants. Two participants shared how inequity diverted their constant focus to "not failing" **[CA9], [CA2]** rather than to passing as "I can think of so many places where I've just fallen off the wagon" **[CA9]**. It appeared that Black aspirants knew they were struggling but couldn't identify why, "…a lot of my friends didn't make it. And it wasn't even because they're not studying, or maybe they had personal challenges and couldn't focus on school...So sometimes I just think the system itself was just not for us. If I can put it that way" **[CA6]**. They knew they were effectively locked out of the system and that no amount of studying could get them in. "I think the analogy we use is that we need to create our own table so that we can sit around, because these ones are not for us" **[CA1]**.

Epistemic access is not automatically granted to Black aspirants. The majority of participants spoke of how they sometimes got lost in context. Two of the participants shared how a lack of exposure contributed to not understanding the context within which their learning was taking place. This was ironic because accounting standards were supposed to be principle-based (International Accounting Education Standards Board 2021:1), and as such easily adaptable to the contexts to which they are applied. The participants' insights were perhaps not sufficiently profound as literature confirms accounting and business contexts in South Africa to be far removed from the reality of the socio-political context of the country (Verhoef & Samkin 2017:1373). With the curriculum focused mainly on the capital markets and listed entities, it excludes many of the business realities that Black aspirants are exposed to.

Literature confirms that this focus on unfamiliar markets contributes to many Black students struggling to grasp the principles as they simply cannot identify with what is taught (Terblanche & Waghid 2020:232). Further literature describes how the Black aspirants are therefore forced to rely on their imaginations to make sense of the learning content (Hammond, Streeter & Musundwa 2021:6). This challenge of inappropriate learning contexts is aggravated in this study by HWIs that carry a dominant Eurocentric identity together with a white-dominated accounting academics.

The Eurocentric identities of HEIs frustrate the genuine inclusion of Black students and thus, adversely affect their learning experiences. This is confirmed in the literature earlier discussed (Thomas & Maree 2021:3; Ngubane *et al* 2021:1). Further along the pathway the workplace exposure, granted largely through multinational firms, cements the distance contexts that participants were already grappling with while engaged in the academic programmes.

Literature confirms how the aspirant CAs eventually become professionals who are incapable of responding to the needs of the local economy (Terblanche & Waghid 2020:232). The delivery of the accounting programme, mainly by white academics (in HWIs), further entrenches perceptions of exclusion. Since accounting academics are professionals rather than trained teachers, they tend to rely on their personal contexts to facilitate learning. Various literature studies over the years have confirmed how this presents with serious pedagogical risks (Terblanche & Waghid 2021:242; Ramsarghey 2020:240; Venter & De Villiers 2013:1264). Due to the socio-economic gap in the country, the existing approach inadvertently excludes Black students from the anecdotes and references used within the class and, consequently, from the full learning experience. The exclusion of Black aspirants' realities from the learning content and environments within which the learning takes place, together with the underrepresentation of faculty academics who look like them, contributes to significant barriers to accessing the chartered accountancy profession.

4.3.1.4.7   Summary

Access to the profession is clearly a multifaceted endeavour. The reflections of participants indicate that access to the profession is complicated by the accreditation of institutions, spatial planning of HEIs, limited availability of funds to pursue educational ambitions and the lack of agency exercised by those seeking access to learnerships. The reflections of the majority of the participants further exposed that, even though participants were physically present in the pathway, they were epistemically excluded. Access, in its multivariant manifestation, poses a barrier for aspirant Black CA s who want to pursue certification.

4.3.1.5 High attrition along the pathway

This sub-theme presents the participants' intimate observations of attrition along the pathway and its effects on progress. The general narrative presented was one where participants' fear of failure adversely affected their experiences. What they saw happening around them posed a threat to their own security on the pathway.

The high levels of attrition particularly of Black aspirant CAs along the pathway was observed by majority of the participants. The participants related how they witnessed their peers "deregister and go home" **[CA9]** at multiple points along the pathway. Contributing factors included finances and academic performance, more commonly known as financial and academic exclusion. Witnessing cases of financial exclusion a participant shared, "the number of friends that actually had to pack their stuff and go back home to places like Botshabelo or Qwa Qwa (rurals) because there's no money to go further …" **[CA8]**. In another case, having witnessed academic exclusion, a participant stated, "at Turfloop [UL was previously named this], the most in my class was I think 180 students. And that was in first year. And as the years progressed, those numbers trimmed. So, by the time I finished my fourth year, I was in a class with like 60 people" **[CA10]**. **[CA7]** who had also attended the UL in earlier years confirmed that "…60 of us graduated. So, from the 200 that started, people kept dropping out, and then 15 or 16 got to go to UJ, or (even) qualified for the CTA program".

Similarly, at another prestigious institution a participant noted the sudden drop in pass rates, "the year before it, [the pass rate] was sitting at 97%. Our year was the first time it dropped to like 82%. It dropped quite dramatically. So, in that drop, quite a few of my [Black] friends fell out. And, yeah, that was sort of the reality" **[CA14]**. Participants continued to witness the "… misalignment in terms of what the stats looked like, in terms of what our [Black] results look like. And I don't understand it because we are getting taught the same things" **[CA3]**. From the participant's reflections, it appears that the white students did not experience the same level of attrition. In contrasting the experiences of Black university students against white students, one participant reveals a conversation that she had had with a white peer, "… that's weird…yes, your [white Afrikaans] class is smaller, but like your numbers really don't align with what's happening in our classes …in terms of the pass rates" **[CA3]**. She reflected further and noted, "I know very few people who are my colleagues, …Black trainees

specifically or Black CAs who are first time passers from start to finish" **[CA3]**. The participant's confusion is confirmed by the success profile of the participants in this study as depicted in Figure 4.5 below.

Figure 4.5: Success profile of participants
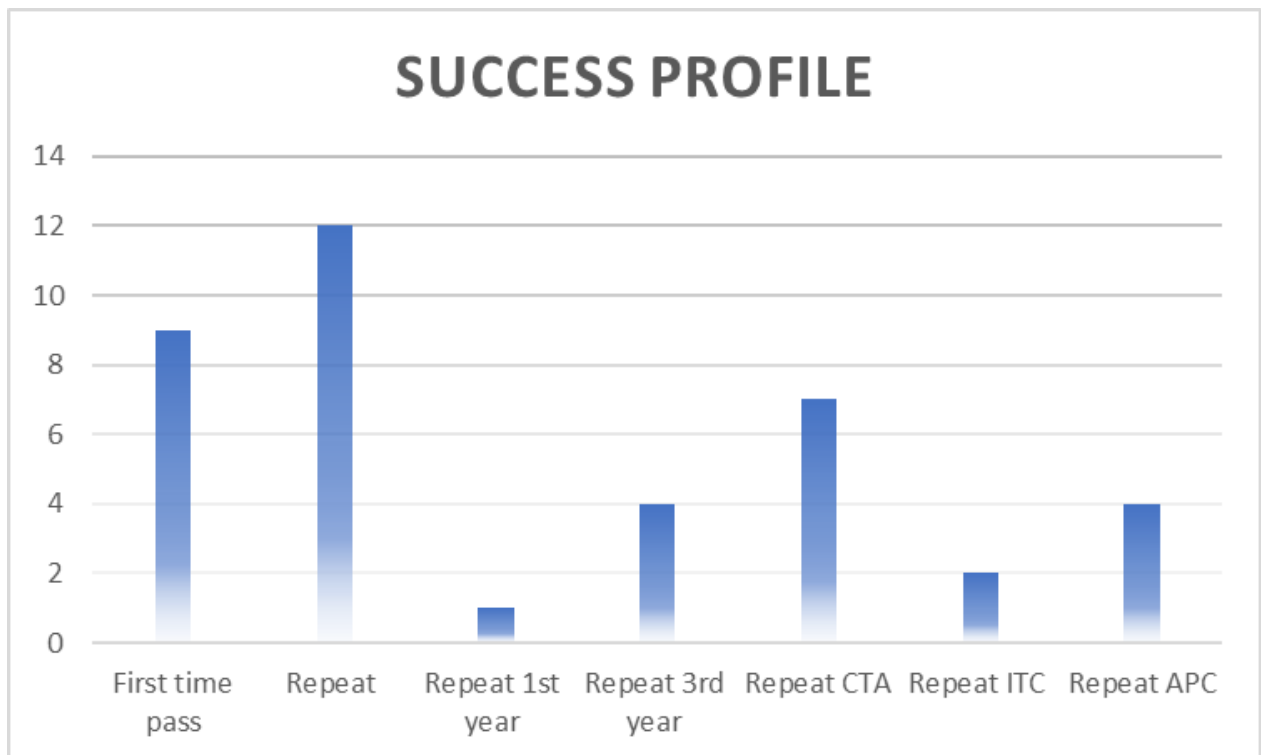
The first two bars show the number of participants who got through the pathway in the minimum required time, against those who had to repeat. It is clear that although participants were top achievers in their respective schools, this had little or no bearing on their success at university. Only nine of the 21 (42%) participants successfully completed the pathway with first time passes throughout. 12 participants had to repeat a milestone, (some of them up to three times). This trend clearly confirms the observations of **[CA3]** that it was unusual for Black people to complete their studies without an encounter with failure. The graph captures how most of the repeaters repeated the CTA. Just two participants repeated the first professional assessment (ITC), which they both attempted three times. Four participants repeated third year (with two doing so for purposes of attaining the subminimum to enter the CTA). Four participants repeated the final professional assessment. The only participant to repeat first year stated that it was voluntary "because I ended up getting a supp in my first-year accounting".

In similar observations on his journey, another participant noted how the attrition negatively affected his friendships, "in first year I had a group of friends …there was like 10 of us. And then along the way you lose friends and the group became smaller because of academics… …We were passing you know, we're doing well ... But the others were not doing very well academically" **[CA12]**. Looming attrition clearly contributed to divisions amongst Black aspirants. Another participant clearly gave expression to the same notion, exclaiming, "I was in a group full of Black people. And they were just looking out for themselves. They were not sharing information" **[CA2]**. He deemed that he had failed because the dynamics amongst Black aspirants were such that everybody looked out for themselves first. Failure was therefore inevitable. The effects of the attrition on those who were doing well is captured appropriately by **[CA6]** who stated:

> "… the circle gets smaller because the people you'd ordinarily go to to say guys let's figure this out together. They are not there because they are dealing with not making it and trying to just make it …it also made it a bit more difficult because now we had less people to rely on and not because they were not available, but how do I now take my fourth year problems and try and put them on your plate when you've already got so much to deal with".

The reality of possibly falling off the pathway remained an ever-present possibility: "And if this girl is struggling what's going to happen to me? So, it was a bit tough. But you keep going" **[CA6]**. For those who did not fall off along the way, their confidence dwindled and they too struggled to demonstrate competency. Witnessing others fail led one participant to share how this resulted in her "at some point, … doubting my ability" **[CA11]**. For another participant, graduation, which should have been exciting, became a sombre moment, "It was just me and a friend… it was sad…because we wanted to do this (graduate) together. And we did not get to do that" **[CA6]**. The survival strategy that clearly had to be adopted was "… regardless of what's happening around me and regardless of who says what I'm going to achieve it, I'm going to be a CA, no matter what it takes" **[CA3]**.

Attrition is an intimate experience for Black aspirant CAs. While various researchers report and confirm the levels of attrition in higher education as well within the CA

pipeline (Van Zyl 2017:33), for Black aspirants, it is a daily lived experience. The majority of people cited in research and media texts as failures, dropouts and at-risk students are identifiable to society as Black (Van Zyl 2017:33; Bernard 2015:240) but to the majority of the participants they are roommates, fellow scholarship holders, classmates and friends. The participants' reflections of the pain endured when they physically watched peers get ejected evinced the burden they carried for the duration of their trajectories. Where they would have enjoyed the support and comradery of peers, they often felt isolated and left to fend for themselves in a system that had, thus far, not extended kindness to them. Even a graduation or prize giving ceremony which should have been joyful served as a firm reminder that no Black aspirants were safe. Furthermore, the consistently lower performance of Black aspirants in the professional assessment results threatened the safety of Black aspirants. The table below reflects the SAICA ITC results for 2022 compared with the two preceding years.

Table 4.7 Demographic breakdown of ITC results

Demographics	Jan-22 FAIL	PASS	TOTAL	%PASS	Total % of pop
African	836	609	1445	42%	37,2%
Coloured	54	95	149	64%	3,8%
Indian	182	270	452	60%	11,6%
White	131	757	888	85%	22,8%
Demographic not disclosed	4	8	12	67%	0,3%
Grand Total	1207	1739	2946	59%	76%

Demographics	FAIL	PASS	TOTAL	%PASS	% of pop
Black (incl African, Coloured, Indian)	1072	974	2046	48%	52,6%
White & Demographic not disclosed	135	765	900	85%	23,2%
Grand Total	1207	1739	2946	59%	76%

Demographics	Apr-21 FAIL	PASS	TOTAL	%PASS	Total % of pop	Sep-21 FAIL	PASS	TOTAL	%PASS	Total % of pop
African	916	983	1899	52%	48,9%	588	732	1320	55%	65,9%
Coloured	79	175	254	69%	6,5%	28	77	105	73%	5,2%
Indian	204	354	558	63%	14,4%	121	163	284	57%	14,2%
White	176	989	1165	85%	30,0%	90	202	292	69%	14,6%
Demographic not disclosed	5	6	11	55%	0,3%	0	1	1	100%	0,0%
Grand Total	1380	2507	3887	64%	100%	827	1175	2002	59%	100%

Demographics	FAIL	PASS	TOTAL	%PASS	% of pop	FAIL	PASS	TOTAL	%PASS	% of pop
Black (incl African, Coloured, Indian)	1199	1512	2711	56%	69,7%	737	972	1709	57%	85,4%
White & Demographic not disclosed	181	995	1176	85%	30,3%	90	203	293	69%	14,6%
Grand Total	1380	2507	3887	64%	100%	827	1175	2002	59%	100%

Demographics	Jan-20 FAIL	PASS	TOTAL	%PASS	Total % of pop	Nov-20 FAIL	PASS	TOTAL	%PASS	Total % of pop
African	928	775	1703	46%	46,6%	1000	261	1261	21%	62,3%
Coloured	88	132	220	60%	6,0%	87	24	111	22%	5,5%
Indian	222	318	540	59%	14,8%	214	78	292	27%	14,4%
White	263	914	1177	78%	32,2%	279	78	357	22%	17,6%
Demographic not disclosed	7	10	17	59%	0,5%	3	0	3	0%	0,1%
Grand Total	1508	2149	3657	59%	100%	1583	441	2024	22%	100%

Demographics	FAIL	PASS	TOTAL	%PASS	% of pop	FAIL	PASS	TOTAL	%PASS	% of pop
Black (incl African, Coloured, Indian)	1238	1225	2463	50%	67,4%	1301	363	1664	22%	82,2%
White & Demographic not disclosed	270	924	1194	77%	32,6%	282	78	360	22%	17,8%
Grand Total	1508	2149	3657	59%	100%	1583	441	2024	22%	100%

Reference:(South Africa. South African Institute of Chartered Accountants 2021:1)

It can be seen in the table that Black aspirants consistently show a lower performance when compared with other race groups in the ITC. The media releases that accompany these statistics also explicitly name top performers (South Africa. South African Institute of Chartered Accountants 2021:1). No Black names could be identified in these media statements. Hence, within the context of this study the one participant [CA18] who was a top performer a few years ago, expressed how she was an anomalous case. The effects of these low numbers on those who do succeed and therefore qualify to proceed to the next milestone appear to be largely unconsidered

in research. It can be deduced from the reflections of the majority of participants in this study that the high failure rate negatively affects the outlook and poses a threat to their progress along the pathway. The existing literature on attrition and its effects on those who individuals who remain on course, is scant and thus creates an opportunity for further exploration.

4.3.2 Communities and their role in participants' experiences

This superordinate theme presents the communities that were consistently present in the experiences of the aspirant professionals along the pathway to qualifying as CAs. The roles fulfilled by each of the communities are explained in detail. The communities explored under this superordinate theme include the Black CA pipeline and the perceptions held about the collective; personal communities of support; and the professional community and its readiness for the Black CA. The data analysis revealed the participants' awareness of the adverse perceptions consistently held about them as Black aspirant professionals throughout the pathway.

4.3.2.1   The Black CA pipeline.

Black aspirant CAs as a collective are viewed and treated differently from their white peers. Intentional or not, the perceptions about the collective created a sense of community amongst Black aspirant professionals. Interviews revealed that participants believed they were collectively perceived in a negative manner (as Black aspirant CAs), which influenced how they were subsequently received and treated at various axes along the pathway. The homogenous perceptions of the aspirants and their coping mechanisms are discussed in this section.

4.3.2.1.1   The homogenous perceptions of Black aspirant CAs

Most participants presented a unified perspective of the unfavourable narrative they believed held true about them in the profession. Relating her experience of arriving at an audit firm, one participant remarked, "when I got there, I realised that as a Black kid you almost like have to start off by proving that you are capable. I don't know whether it's a trend that has been set?" **[CA10]**. Describing the injustice that she felt, another participant held the view that "…I just think it is inherent in them [white people] that they just feel like Black people don't know…" **[CA4]** and are thus micromanaged in the workplace.

The negative perceptions of Black aspirants were so solidified in the environment that being an outstanding performer led one participant to conclude that "… people were so happy to have a Black person that is viewed as good that they wanted to put in the effort to helping this one person to not fail in that environment" **[CA18]**. Evidently, it was bizarre for a Black person to excel. She and other aspirant Black professionals in the firm felt they couldn't fail because they "…needed to change the narrative" **[CA18]**.

The participants understood that for them, unlike for their white counterparts, there was little room for error, "no one is giving you the benefit of the doubt. It's one mistake and it must be who you are as a trainee and not so much that there's something wrong with this audit, or maybe the client didn't do their part. Whereas white trainees, I think they have to mess up really badly to get to that point" **[CA3]**. This perception extended beyond the work environment to social settings. Black trainees felt compelled to attend social events as they would be perceived as "…bringing the team morale down or isolating…" **[CA8]** themselves if they did not attend, resulting in a negative impact on their performance.

These perceptions also held for personal traits that were unrelated to actual work performance. The command of the English language (which is not a first language for any Black person in South Africa) for instance, held as a marker of intelligence, "… she's an African Black person… she speaks really well because she's really smart" **[CA3]**. A white colleague had used this as an identifier of this participant to another white person. In another case a participant who "…because of exposure ended up speaking a bit different to her Black counterparts" was well aware that her fluency in

English "…counted for something" **[CA17]**, as the inability to properly express oneself compromised how you were received. The general trust levels bestowed on you were also measured by the fluency in English, "…so in terms of how I speak for example, they really attached a certain level of trust to what I can give, even though I haven't done anything" **[CA3]**.

In the face of all these adversities, Black trainees then clubbed together to form their own safe community as they needed to "…have each other's back…" **[CA4]**. Clubbing together was not a natural disposition for them however "…it was after we realised that the white trainees had their own WhatsApp group [comprised] of just them" **[CA4]**. The Black trainees had been excluded. The participant related how she was always taken aback by the ongoing animosity between the two racial groups.

There were further interviews that revealed how some of the participants actually owned the narratives projected about them: "We lack discipline" **[CA11];** "…Black people are dispersed…they just want to shine by themselves because they want to impress the next Black person" **[CA2]** and "… we are very passive in dealing with things…" **[CA7]**. Another participant expressed disappointment in how Black trainees "…came in with a victim mentality" **[CA19]**. The participants had accepted that this is how Black aspirants are and so, either owned the narrative or distanced themselves from it. Interestingly one participant perceived Black aspirants as operating outside of the accepted societal norm, "…it starts like from way back, right? So, take a random candidate or a student that went to a Black school all their life. They start … below normal people" **[CA19]**. She suggests in her utterances that being educated in a Black (underprivileged) school for your full educational career is not normal. Another participant, in explaining the difference between working hard and working smart, remarked "…I think with a lot of Black kids it's a cultural thing… you are taught to work hard…" **[CA18]**.

This participant had suggested that Black peoples' learning approaches were grounded in cultural practices. Conversely, there were other participants who communicated discomfort with the narratives expressed about Black aspirants. Speaking of herself, she expressed "I've always been doing English in school, and I did English as a home language. So, I do not fall into that category of Black candidates

that can't express themselves in English" **[CA7]**. From another interview it seems it was actually alarming if a Black person did something outside of the expected norm as they would then be identified as "…this is one of the "smart" guys" **[CA13]**.

The results reveal a consistently negative perception of aspirant Black citizens in the profession. Since the narrative is communicated by the participants in this study (rather than by the white counterparts who are said to hold the narrative) it highlights participants´ ever-conscious state of awareness of this undertone in the environment. This overbearing psychological state contributes negatively to their performance and to their interactions in both professional and social settings. The participants, in their reflections, attribute these negative perceptions about themselves purely to their race and the negative connotations associated with it. In the context of a country like South Africa where the salience of race dominates every aspect of society (Hammond *et al.* 2009:707), it is not surprising that racial tensions persist even within the accounting profession where Black aspirants are left feeling that they are constantly operating on the periphery. It was evident in the interviews that some of the participants resorted to accepting the narratives as true.

Existing research upholds how the narratives not only encourage stereotypes but also influence how aspirants are "viewed and view themselves" (Bernard 2015:253). Further research suggests the damaging narratives concocted about aspirants, especially within the profession, contribute to the undermining of their efforts to overcome social exclusion, by the privileged contexts associated within the profession (Coetzee et al 2019:468). The perceptions held correlate with the legacy of a racially stratified history that continues to inform current conditions. However, if the profession is to work towards equitable representation, deliberate strides towards mitigating social prejudices that proliferate the professional environment will need to be pursued.

4.3.2.1.2   Participants' efforts to counter the narrative

The prevalence of negative perceptions of Black aspirant CAs along the pathway compelled them to explore ways to counter beliefs held about them. It was necessary to contest the narrative because "…there wasn't representation and there wasn't my [Black] people in management…it was an unfamiliar environment where no one is free, and they just want to finish [articles] and go" **[CA1]**. An environment equitably

represented with Black people would possibly be more accommodating of Black aspirants in the pipeline.

As discussed in the section above (perceptions) celebrating an outstanding trainee was one way of contributing to changing the narrative. The participant who was celebrated related how she had aspired and actively pursued the goal of being the first Black person at her university to pass her CTA with distinction, as she was "…wanting to change the narrative" **[CA18]**. Her achievement led her to partner with another participant and together they established a programme that would ensure that more Black students graduated with distinction. Both participants identified the need for equitable representation as the key driver of their efforts and current numbers dictated that "it [distinctions awarded] was just not representative of what was in class" **[CA17]**.

Another participant who had thus far along the pathway been treated as "…not Black enough or not white enough" **[CA19],** decided to break away from the Black clique and "fight the system" by going above and beyond to demonstrate her competence. She succeeded in emerging on the other side as a top performer. Another top performing participant, who had opted to undertake CTA on a part-time basis, explained that his choice was informed by: "…wanting to break the stigma that you can't do it part time and all that" **[CA13].** The socio-economic constraints in the country had dictated that mainly Black people studied part time so that they could fund their tuition through their monthly income. The results of part-time students were generally dismal. As a top achiever who chose the path less travelled, this participant too was motivated to change the narrative.

The interviews revealed that participants were never complacent with the status quo. They identified a need to change how success statistics looked, as it did not adequately represent their population. Black students dominated classes and, as such, it would be expected that the success rates would correlate, even within the distinction echelons. The problematic nature of low success rates of Black students and aspirant professionals is confirmed in literature studies both locally (Lubbe 2020; Terblanche & Waghid 2020b) and globally (Pelzer & Nkansa 2021; Hammond et al 2021:6; Bonnin & Ruggunan 2016). The scant research in this area, together with the calls for qualitative research to explore what informs current statistics is also notable

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in the literature. The results of this study are therefore positioned to contribute to closing that literature gap.

4.3.2.1.3 Summary

The overbearing narrative presented in the aspirants' reflections is that a negative perception holds about them as Black aspirants within the profession. It is further reinforced by the low success rates of Black aspirants in the profession. How the aspirants are perceived clearly has a negative influence on how they perform as they journey the pathway and thus contributes as a barrier to their success.

4.3.2.2 Personal communities of support

This theme discusses the personal support available to participants en route to qualifying as CAs. The significant influence various communities exert on the experiences of the participants is captured in this section. The security of participants in familiarity, as well as the scarcity of role models, are also described.

4.3.2.2.1 Prevalent support structures

It was evident in the interviews that there were relationships that were necessary for thriving. Captured in Figure 4.6 below, are the personal relations in which participants continuously engaged for support. The researcher presents the support structures in order of proximity to the participants.

Figure 4.6 Rings of support
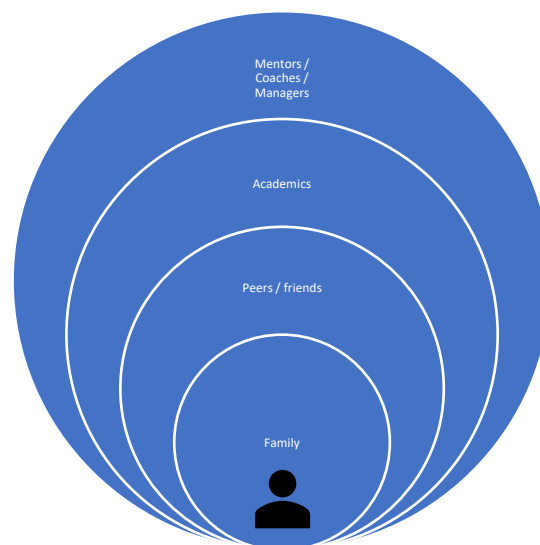
Reference: Researcher's own construction

The interviews revealed that family, even though complex in its construction, afforded the most crucial and consistent support for participants. One participant placed emphasis on how family members supported them as healthcare providers, for another as spiritual partners, "like every time I would panic or go into a test not knowing what to do, she (mom) would just call me, and she would pray for me. So, there was always something to just calm me down ..." **[CA6]**. Similarly, another participant noted that his mom was "the only person who kept my spirits a bit high…" **[CA13]**.

It became evident in many of the interviews that although participants referred to family within the context of support, it was most often in reference to their mothers. It was the mothers that they aspired to please by doing well. Having attained top-achiever status in his undergraduate studies the participant shared, "…I [was] so happy and my mom was so proud" **[CA13]**. Similarly, another participant explained that her desire to do well was driven by wanting "… a better future, not just for me. But there were things I wanted to do for my mom, just to say thank you…that she offered me an opportunity to have that life" **[CA6]**.

The fathers were primarily mentioned with reference to practical decision making "…I wanted to get go to Cape Town, but my dad was like "no it's too far. You don't have any family there. What happens if you get sick or the logistics during vacations…that's how we decided okay, I'm going to go to Wits" **[CA6].** For two of the participants, the void created by the loss of their fathers was pronounced in their subsequent experiences, "…my entire inspiration for this journey just left, and it was difficult as I did not have funding" **[CA12]**. For the other participant, the resultant effect was her failing her final undergraduate year of university, "I lost my dad, I was not feeling well…I actually failed my third year" **[CA5]**. The role of the father as financial security was pronounced by the same participant attributing her opportunities to her dad "… I went to a private school because my dad made a plan and not necessarily because I'm rich" **[CA5].** There were interviews where fathers were hastily mentioned for their absence, "…dad is still alive and well, he is just not at all involved" **[CA3]**. In another instance, a participant reflected on what was to be his very last conversation with his dad who passed on shortly after that. His dad had expressed his pride in his son's choice of pursuing and staying in a professional qualification, "You've done well, I brag about you at work" **[CA12]**. This pride had come on the back of his father's failed

attempts in multiple business ventures. Family was marked a distinct support structure in most of the interviews.

The participants' peers served as the next tier of support. Whether in their roles as fellow students or as trainees there was a "brotherhood" shared as "we knew each other's struggles" **[CA8]**. For another participant, who had reunited with two of his older university friends on arrival at an audit firm for his learnership, the effect of this "brotherhood" meant that "…when I got there, they also helped me find the place and I just became like the little brother. They were looking over me and stuff like that" **[CA13]**. He returned the favour by becoming their study partner which ultimately resulted in all three of them passing the CTA year (the other two had previously failed): "So it was very emotional for me, and it was great" **[CA13]**. "Obviously, the biggest support were my friends because we were going through the same struggles… But it wasn't just them. I relied a lot on my family as well, even though they weren't physically present with me all the time." The participants reiterated the importance of roles fulfilled by friends, particularly as related to the pathway.

Furthermore, within the academic environment the supportive role played by academics was crucial. A participant shared how AAs "…were "approachable, easier to work with and available" **[CA13]** compared to lecturers. Black AAs further provided an outlet for Black students where "…now we could go to them outside of the normal organisation. They were willing to extend themselves more to us as friends" **[CA14]**. This friendship narrative collapsed the formalities associated with AAs roles and allowed for authentic support to realise as the participants found the Black AAs to be "relatable" **[CA10]**. The notion of relatability was confirmed by a participant who, in her capacity as an AA, attested to the same. "…it was a real thing that the Black students would consult with us as the Black trainees more than the white trainees…I think maybe it's more just being comfortable in that relatability element that comes across, but before that a lot of the trainees were white and people would genuinely not consult. They would rather sit with their Black counterparts to then try to figure it out as opposed to utilising the resources that were available" **[CA18]**. The academic environment had therefore created an added layer of support through the AAs.

Within the work environment, mentors, coaches and managers were formally allocated to trainees. One participant shares how that allocation served her: "I think that helped me because I built really good relationships with them. And if push came to shove, they were able to stand up for me or speak up for me" **[CA6]**. The premise of her success was the good relation enjoyed with the mentor allocated to her in the workplace. This was not necessarily the same for all trainees. Speaking of her allocated mentor one participant relates "… they empower their own …they focus on their own. And if you don't fight for whatever you want or your experience, then you won't get it" **[CA7]**. In speaking of their own, she expanded on how white managers looked out for white trainees. Mentors in the workplace are critical because "because you're able to rely on them for support, because if there is no one that looks out for you, who do you go to when you're stuck?" **[CA1]**.

The support identified through the interview process indicates the dependency on informal people-based support and the crucial role it played en route to their successes. When prompted on their primary providers of support, participants made little reference to formalised structures awarded by institutions and the profession. Whist the aspirant's disclosure of support does not seek to discount the formal support structures, it rather places emphasis on the importance of community in the lives of Black citizens. If the researcher draws from literature that confirms learning as a social construct (McGhie *et al.* 2020:22), then it is not surprising that it is the social relations and connections that appear to have a stronger influence on aspirants trajectories as compared to institutional offerings. This finding is further reified by the African philosophy of Ubuntu which places emphasis on the importance of the collective rather than the individual within African communities (Ngubane & Makua 2021b:3). In their observations of Ubuntu an early researcher states as follows:

> "In traditional life, the individual does not and cannot exist alone except corporately. He owes his existence to people, including those of past generations and his contemporaries. He is simply part of the whole. The community must therefore make, create, or produce the individual; for the individual depends on the corporate group ... Whatever happens to the individual happens to the whole group, and whatever happens to the whole

group happens to the individual. The individual can only say: 'I am, because we are; and since we are therefore I am'. (Mbigi 1997:36)

The reflections of the participants in this study correlate with the notion of the collective approach in African society communicated by Mbigi (1997:36). The participants' observations that the meaning of support is associated with people rather than institutional structures are validated by the Ubuntu philosophy. Existing literature in accounting that outlines support afforded to aspirant CAs focuses mainly on the TBF scholarship (Lubbe 2017:7; Verhoef & Samkin 2017:1385; Coetzee *et al* 2016:320). The literature however fails to account for the perspective presented in participant's reflections. The researcher of this study posits that the reason for the omission may be threefold: firstly, the research that examines the funding programme, mainly does so from the perspective of the SAICA and innately omits the perspective of the beneficiaries. This perspective is directly in line with research that highlights how accounting literature tends to be associated with celebrating the major players in the profession and, consequently, suppressing minority perspectives (Lukka & Modell 2017:48; Duff & Ferguson 2012:81; Kyriacou 2009:47; Hammond & Sikka 1996:79).

Secondly, the researchers reporting on the funding predominantly rely on Eurocentric theoretical frameworks which may prevent them from recognising community-based support which is defined and underpinned by African philosophies. The third reason may be that the distance between the researchers and the Black aspirants doesn't allow for identification of elements other than what is known. The researcher of this study noted in the methodological review in Chapter 2 that local researchers mainly rely on questionnaires to engage their subjects. Through the literature appraisal it was established that questionnaires limit the depth of data that can be extracted from research participants. Consequently, very few researchers in accounting have considered the role of Ubuntu within the social context of the profession (Hammond *et al.* 2021:6; Terblanche & Waghid 2021:231). Thus, exploration of this area becomes necessary since it has contributed so significantly to the success of the aspirants considered in this study. This distinction in the support offered to the aspirants versus what proves effective for them, further highlights the socio-cultural distance between the profession and the manner in which it responds to the needs of Black aspirants.

This dissonance contributes to a barrier to entry into the profession for Black aspirant CAs.

4.3.2.2.2   Security in familiarity

Participants looked for familiarity both inside and outside the classroom from the commencement of their journeys onto pathway. "Coming from a village to the big city was not difficult because I had friends who came with me from high school and were studying the same thing" **[CA6]**. This participant spoke of how the familiarity created security as she "could depend on someone" when it came to her studies. Sharing her sentiments was another participant who related how her small classroom environment at UL created familiarity, thereby positively influencing her learning experience: "… the lecturers were able to know each and every one of us and they always made us feel welcome to go and consult" **[CA10]**. She went to the extent of referring to her lecturers as "…brothers and uncles…" **[CA10]** to illustrate the proximity of relations the academics shared with their students. Another participant spoke of how he had identified an appropriate study partner based on the fact that they came from the same hometown, "… he is from the same area as me" **[CA13]**.

Relations based on familiarity extended beyond the classroom to the residence experience. A participant shared how she "…was paired with someone who had the same surname as myself so we became sisters" **[CA1]**, further amplifying the sense of security in something familiar, even though she had not known this person before. The participant further elaborated on how being a TBF scholarship recipient left her feeling like she had "…moved from one family to another because then Thuthuka people became like my community and my family and sort of my safe space…" **[CA1]**. This sense of security was clearly critical to succeeding, as another participant elaborated on how the pathway can be "…really tough if you're Black" **[CA14]**. Having attended a predominantly white university in Cape Town, the introduction of a Black academic trainee brought about much needed security for him. The security afforded by community aids an environment where participants are "…able to be free and be okay…" **[CA9]**. It also enhances the learning experiences, as teachings are received differently when they come from a familiar place: "And even when she was criticizing me in terms of how I did things, I did not take it as though she was looking down on

me or she is stressing me or anything like that. I received it well, and I was able to be like, okay, those are the changes that I can make" **[CA9]**.

The participants' reflections on this theme amplify the need for community amongst participants en route to qualification. Extracting the detail through In Vivo coding, the researcher in this study notes the participants' use of words such as "family, brother and uncles" to capture the nature of relationship that constitutes community for them. The further use of phrases such as "same hometown" and "we shared a surname", captures the context of the relationships and further highlights the participants' proximity to those they enjoyed community with along the pathway. They were not just fellow students, trainees or academics but they were actors who actively contributed to the participant´s sense of belonging.

Previous literature highlights how Black aspirants journey much of the pathway largely feeling that they do not belong, which negatively affects their academic performance (Ngubane & Makua 2021:5; Pym & Kapp 2011:280). Viewed from an African perspective, belonging is an important value. The need for community and relations, as communicated by participants, is validated locally by the philosophy of Ubuntu. Ubuntu was discussed extensively under the previous subtheme. Literature also acknowledges the contentious nature of relatedness and community in a country with a long history of division between its people (Terblanche & Waghid 2020b:226). This critical need and its importance are, however, further validated in Eastern literature. In a study examining the psychological drivers of academic performance in Chinese students, the researchers highlighted how academic performance was significantly influenced by students' psychological need for relatedness[11] (Liu & Flick 2019:409). When students felt they belonged, their internal drive to perform was increased. Similarly, within the findings of this study, participants consistently highlighting the significance of enjoying community as a positive contributor to their learning experience, is an observation that cannot be ignored. If Black aspirants are to be better supported within their journey to certification, then relations that foster their sense of belonging must be forged by all stakeholders along the pathway.

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[11] Relatedness is defined as the need to feel emotionally connected with others (Liu & Flick 2019:409).

4.3.2.2.3   Scarcity of appropriate role models

The interviews revealed that appropriate role models were necessary to demonstrate how to negotiate the pathway. Many of the participants communicated how the scarcity of appropriate role models negatively influenced their journeys. In deciding to undertake the journey to become CAs, some participants shared how teachers had motivated them to pursue the qualification; "…I did have one teacher who constantly said to me you would make a great chartered accountant" **[CA10]**. As there were no CAs in the community, the participant had no tangible example of what the CA journey would constitute, "I didn't know about CAs, what they do or anything about them" **[CA10]**. For another participant, her older brother had identified the career for her as one where she "… would make a lot of money" **[CA1]**. This participant too had never heard of or met a CA until she reached matric and had to decide on a career path.

Not knowing a CA or anything about the profession resulted in arbitrary decision-making by participants and their families. "My aunt went to UJ, my uncle, my role model, went to UJ and that made UJ like *the* school for accounting" **[CA13]**. In the absence of any other information, this participant's personal references offered a viable way of making a decision that would impact the rest of his life. For another participant, his entry into the profession was delayed due to a lack of role models. The pre-determined path for him and everyone from his community was "…getting a piece of land or looking for RDPs (rural development project homes). And then you get a girlfriend after matric, you start making babies and get hired in the industrial town" **[CA12]**. His motivation to become a CA had stemmed purely from an encounter with the profession on a soap opera on television. He described how the butler had been told that he had inherited copious amounts of money from his Black boss who was a media mogul, and he that should get in touch with a CA who would advise what to do with the funds. The participant explained how, in that moment, his curiosity around what a CA was instantly grew. Ironically, all the participants from affluent contexts attributed their interest in the profession to career days hosted by their high schools. There was one participant, however, [CA21], who had intimate exposure to the profession as her mom was a CA. The dominant reflections of the participants suggest that career role modelling was established in school rather than home environments where there were likely no CAs.

The participants' narratives bore witness to the dearth of Black CAs. The shortage negatively impacted their experiences along the pathway, as they grappled with notions of tacit exclusion of people who looked like them. "If I had seen more people that are like me and made me feel good to just be me and behave like a Black person, that would have made a big difference" **[CA1]**. This speaks to the need for living examples to guide experiences. "I feel like if at home you saw a CA or if your brother was a CA or if your dad was the CA…you would have somebody to reference" **[CA11]**. This participant's views were supported in another participant's observations of peers who had role models in the profession "…[when] the father or the mother is the CEO… he knows what mindset to apply" **[CA2]**.This perception was indeed correct, as the participant who had a mom in the profession shared, "I [could] pick up the phone to call mom if there's an issue. Whether it was technical work or whatever…" **[CA21]**. The participant spoke extensively about how her mom contributed to her efficiency in the workplace, as she never had to wait for help. **[CA21's]** experience places emphasis on how navigating accounting is easier for those who have role models.

Ironically, a female participant who encountered a Black female manager on her first job in an audit firm was left disappointed: "…I expected for her to be very supportive and to understand my point of view as well and to basically empower me…but she just fed me to the wolves and left me there….I was backstabbed." **[CA4]**. The participant was evidently distraught by the experience. In a different scenario, another participant shared how the absence of a role model left her feeling "…I don't belong here, or I shouldn't be here" **[CA3]**. She experienced feelings of disconnect after she had sat idle for extended hours at a large audit firm. The participant related how having someone to advocate for her would have helped her to feel included. Although negative sentiments came through in the acts of role models, the resounding narrative expressed by majority of participants was that role models were there to help one thrive. The emphasis of the interviews was that it was both important to have appropriate role models and (Black) people who looked like the participants.

The reflections of participants reveal that the scarcity of appropriate role models contributes to the adverse experiences along the pathway. This notion has been highlighted in local accounting literature for over two decades (Barac 2015b:76; Sadler & Erasmus 2003:133; Sadler 2002:170; Weil & Wegner 1997:314). The reflections of

participants expose how the scarcity extends beyond the actual learning pathway to the socio-economic contexts of participants. It once again becomes of interest that the participants affected by a scarcity of role models are those from compromised socio-economic backgrounds. Explained within the context of motivators to pursue the profession, it appears that decisions made were largely arbitrary as there was no-one knowledgeable in close proximity to better inform the decisions taken. Teachers therefore had a significant influence in filling the gap of absent role models. This finding is substantiated by the participants who identify that their motivation to become CAs came largely from their teachers. In early research, Weil and Wegner (1997:314) affirmed that, for many Black CAs, the motivation to pursue the profession, came from teachers and lecturers, due to the absence of role models in immediate families and communities. Their research continues to be internationally validated by more recent findings (Liu *et al* 2018:94). International research also confirms how, in marginalised communities, teachers serve as advocates and mentors (Egalite *et al*, 2015:44). The research further affirms that students respond with high motivation and raised personal expectations in environments where they and their teachers are race congruent (Egalite *et al* 2015:44).

These findings therefore suggest that the inverse would be true: the absence of role models would adversely affect academic performance. While the participants from affluent backgrounds equally faced a scarcity of role models, their vacuum was mediated by the initiatives undertaken by their privileged schools to expose them to the profession. The presence of a CA within immediate context as experienced by [CA21] was and continues to be an exception. The severe underrepresentation of Black CAs in a country with a Black population exceeding 80%, explains the scarcity of this experience for many Black aspirants. Within the context of this study, it is therefore justified for participants to feel that the lack of a role model negatively influences their outlook and trajectory on this career path. The interview findings and literature further suggest that an effective measure for addressing the scarcity of role models, would be to achieve equitable representation in the profession. This will facilitate more race congruent encounters between aspirants and their role models. Interim measures should therefore consider aggressive retention of those CAs

currently in the pipeline. Failure to retain such aspirants poses a threat to progress for those pursuing certification.

4.3.2.2.4   Summary

The reflections of participants under the communities of support theme, illuminates the African perspective of Ubuntu which considers the collective rather than the individual. Where the pursuit of a qualification is understood to be an individual endeavour, the participants perceive the quest as a collective community project. They further disclose the influence of these communities on the process of obtaining the qualifications and certification.

4.3.2.3   The professional community and its readiness for the Black CA

This theme discusses the professional chartered accountancy community and its readiness to include the Black CA. The themes covered include an unaccommodating environment and unfair work allocation and ratings. In essence, the feedback by participants highlights how the environment was unreceptive of Black aspirants. Those who did, however, assimilate or demonstrate traits suggestive of white archetypes appeared to face less resistance than their counterparts.

4.3.2.3.1   An unaccommodating environment

The CA profession is built to accommodate a particular profile of person. One participant initially communicated her attraction to the profession as driven by the promised external appearance of "a person who is always suited up with a briefcase" **[CA11]**. For another participant it was the promise of the four letters CA(SA) behind her name and the "exclusivity of it" **[CA9]**. For two other participants, it was not long after entering the pathway before they realised that the pathway was built for someone who they were not and had not expected to become. "So sometimes I just think the system itself was just not for us…Black people" **[CA6]**. The reality was that "…you are the complete opposite… you don't come from that. And now you're expected to adjust and adapt to all of this" **[CA8]**. It was evident that, in their immediate environments, being Black was not the norm in the upper echelons of the profession, and this left one participant feeling exposed: "Wits doesn't have a lot of Black lecturers but majority of

the students are Black. So who is going to advocate for them? White people don't know our issues!" **[C9]**.

Furthermore, not having the assumed tools of trade proved daunting, "…like starting articles without a car…it is difficult getting around because you deal with different clients literally moving into different areas" **[CA8]**. In his home environment, having a car was not considered the general standard, but he pretends at work as "…you're dealing with so many other burdens or demons in your life, those things that they (white colleagues) cannot relate to" **[CA8].** Being a team player was far more important for his success than the weight of his unequal life. The participant understood that he had to work "…10 times more than your average white individual to get the same rating…" **[CA8]**. **[CA19]** reiterated "I knew that I had to work 10 times harder to get recognized…I needed to do that… as a Black person …".

It was obvious that the environment was much more accommodating for white aspirants. One participant expressed that "…the fact that you're white, you're really afforded a better opportunity than luck" **[CA3]**. White aspirants appeared to fit into the environment better, as they "…looked like management. They looked like the partners" **[CA1]** and so they did not struggle with integration. "Especially in the fact that the white person that is next to you is just able to interact … I'm not used to having to interact so closely with a white person" **[CA1]**. This made even basic communication difficult for her.

Another participant articulated her awareness of how difficult it was for her as a Black person who did not even use English at home, "… a person who speaks English at home is already one step ahead of you who speak Tsonga, and you try and speak English at work or at school or whatever the case is. … it's not all the same for all Black people" **[CA6]**. Speaking English continuously was an intimidating endeavour where "…you actually have to speak this (English) every day, like Monday through Friday and sometimes on weekends if you work overtime, unlike when you're in varsity or if you're working with your friends or sitting in a class … most of the time you are speaking in the vernacular…" **[CA8]**. It was indeed not the same for all Black trainees. One participant described how she "… grew up not necessarily in a purely Black environment but grew up in Switzerland…and ended up speaking a bit different to [my]

Black counterparts in a South African environment" **[CA17]**. She was far more welcomed into the environment than other Black participants and was not shy to advocate for them. However, she was not oblivious to the murmurs "… within the corridors where white people were complaining of why the Black people got specific attention?" **[CA17]**.

For another participant, her acceptance into the environment was based on her national hockey status: "…that has allowed for me to do certain things or has afforded me certain opportunities that I think my Black counterparts haven't been afforded. And it's purely a perception thing" **[CA3]**. For **[C18]** it was her status as the only Black person to attain Top10 in the first professional assessment, "…I would get first prize in terms of the good clients, the clients I wanted to be on. But I know that experience wasn't the same for other (Black) people…". In all three favourable cases the "… client base looked different, the treatment is a bit different and expectations a bit different" **[CA17]**.

The reinforcement of English as the primary language, and other traits associated with whiteness within the profession, was also evident in some of the participants' professional reflections. **[CA11]** shared how a white manager asked her what language she thinks in as it could be inhibiting her performance. The question posed was not peculiar as the general perception was that "…being a CA is something that they (white aspirants) actually wanted to be, they knew what they were doing" **[CA9]** and so what seemed logical to them really was not so for Black aspirants **[CA18]**.

There were however outliers among the participants, as one openly shared how she was treated differently from other Black aspirants as she was "fairly assimilated to whiteness" **[CA3]**. She was fully aware of how she was perceived and how that "…affords me certain opportunities which are better than maybe the average Black trainee" **[CA3]**. Another participant confirmed this observation, noting that her command of the English language "…counted for something **[CA17]**. The notion of rewarding her for her articulate English did however create internal conflict, "…if you look at it in a singular sense of myself, it's good because you're given the best opportunities. If you look at it in the broader sense of the Black community not really because it's not representative of what's happening for the rest of your Black peer

group" **[CA17]**. Those who are evidently unable to assimilate into the environment or do not necessarily understand the nuances, see other Black people as "…trying to outshine each other…" **[CA2]**. Whilst many "Black people are struggling with the qualification" **[CA2]**, "it appears a huge "party for them (white people), let's put it that way" **[CA14]**. One participant described the environment as "toxic" **[CA17]** whilst another exclaimed at how the "negativity in the office was crazy" **[CA15]**. This notion was supported by a participant who was reluctant to delve into the topic as it would need an "…entire one-hour discussion on the environment" **[CA16]**. He too summarily concluded that the environment was toxic. The constant animosity towards Black trainees was "weird" **[CA5]**. It broke something in the participants and in their Black peers, "…it broke my willingness to perform" **[CA5]**. Upon deep reflection and scrambling to find the right words to describe what she experienced as a trainee, **[CA7]** exclaims "now I'm realising it was racism…". The tragedy of it all was that "…nothing was being done about the unaccommodating environment…" **[CA18]**. "No one really cares" **[CA5]** was one participant's saddened reflection.

The interviews unveiled deep tensions in the relations between Black aspirants and their white counterparts (and the environment). The reflections of participants allude to an environment where they did not enjoy the rewards of social capital as they held a different racial identity to the dominant race in the environment. They did, however, hold front seats in observing the displays of social cohesion between white aspirants and managers. Their observations are solidified in literature which identifies distinct advantage only for students who enjoy race and cultural congruency with white academics, particularly in HWIs (Thomas & Maree 2021:12).

Further thereto, the profession's global insistence of upholding its image as one representative of white professionals contributes to the participants constant feelings of not belonging (Lima *et al*. 2021:5; Haynes 2010:112).Their tacit exclusion further influenced the proximity they exercised with white managers and this contributed negatively to how they were perceived and received in the workplace. It was clear in many of the reflections that the participants knew that the only way to be included was to transform oneself to become a better fit within the environment. The problem with the transformation however was that it so far removed from the daily lived realities outside the academic and professional environment. This distance is confirmed in

literature which criticises corporate contexts within which the profession operates for being misaligned with the socio-economic realities of the country (Terblanche 2019:232; Verhoef & Samkin 2017:1388). The burden of two opposing realities leaves the participants contending with cognitive dissonance at the expense of pursuing success in the qualification.

Literature further confirms that the psychological discomfort resulting from cognitive dissonance is impossible to leave unattended (Harmon-Jones & Mills 2019:3), as evidenced by the researcher's observations of the participants' heightened consciousness around their constant exclusion. In line with the theory underpinning this study are the participants' reflections on how inclusion was granted based on social displays such as a good command of English, membership of an exclusive sport like hockey, and attaining top 10 status in the professional assessment. Since these 'achievements' were rare for Black people within the context of South Africa, it was blatantly obvious that these participants were perceived to have clearly proven that they deserved to be included in spaces dominated by white citizens. The resulting differentiated treatment of Black trainees is aligned with literature which exposes the persistence of structural segregation which continues to undermine Black experiences 28 years into democracy (Thomas & Maree 2021:3; McGhie et al 2020:27). The treatment is also divisive as it goes against the premise set by the African perspective of Ubuntu which requires acknowledgement of the collective before the individual. The environment and the interactions of the individuals therein, therefore, pose a barrier to success for Black aspirants pursuing the qualification.

4.3.2.3.2   Unfair work allocation and ratings

The profession requires aspirants to log a minimum number of productive hours before certification can be considered. The workplace hours were unequally distributed between Black and white trainees. What emerged clearly from participants' responses were that the work allocation ought to have been a fair process. However, the interviewees' reflections suggest otherwise. One participant spoke of how the work allocation was initially a randomised process whereby no favour was applied towards any individual, "…it was based on availability. So that was fair, that I can't fault" **[CA4]**. Thereafter, a "a rolling effect" **[CA6]** was applied where you would be allocated to the

same clients for the remainder of your articles, unless a change in client status required an adjustment to the allocation. This method of allocation was confirmed by another participant who deemed it fair, although her reflections suggest otherwise. The participant had completed her first year of articles at a university as an AA and, therefore, joined an audit firm in her second year. She struggled to have clients allocated to her for the two years she spent at the firm. "So, as an academic clerk you don't have first year clients because you were absent at the firm. So, because of that, I found myself idling a lot" **[CA10]**. Her experience was peculiar as three other participants who had also completed their first year of articles as AAs had been held in high regard by the same firm (in the same city) where she was an AA.

One of the participants shared how the rewards included "…being given the best and if not the best, the better opportunities…" **[CA17]**. Another participant who had also been an AA shared that "I had the better clients of all the Black people, let me put it that way to be blunt" **[CA19]**. So, it was odd that **[CA10]** deemed her AA years to have worked against her. Notable by the researcher from the four participant profiles was that they were all at the same firm in the same city, the only difference was that **[CA10]** had attended and completed her AAs years at UL (an HDI) and the other three AAs had come through UP (HWI). This difference in treatment suggests that the identities of the HEIs attended by participants had a significant influence on how they were received in the workplace.

A recent study evaluating employability of graduates in South Africa found that the HEI attended by a graduate had a substantial influence on how they were received in the labour market (Harry, Chinyamurindi & Mjoli 2018:6). Those graduates who attended HDIs were undermined "because they were holders of qualifications from disadvantaged institutions" (Harry, Chinyamurindi & Mjoli 2018:7). **[CA10]** thus inappropriately deemed it her responsibility to find work as "it actually just lies with you to go out and ask for the work" **[CA10]**. It was important to work as that is how trainees would demonstrate competence and be evaluated, "because if you don't ask for the work then you just idle and then you have problems at the end of your contract where you can't be signed off because you haven't demonstrated the competencies enough…" **[CA10]**. Attaining competencies was a real problem for Black aspirants as they contended with not being allocated to clients or alternatively "a lot of them would

find themselves at maybe one client the whole year…. they were not getting enough competencies while they were there" **[CA19]**.

Whether assigned to clients or not, they were effectively idle. Idleness was clearly perceived as punishment for non-performance, "…if the trainee is not known to work hard …the trainee will be on the availability (idle) list for a month because no one wants to work with her" **[CA6]**, which would possibly be palatable. However, there were Black first year trainees not booked from the outset (similar to **[CA10]**, "…it's an issue that from the first six months of first year we have a whole list of Black trainees that aren't booked …there must be a reason that the Black trainees are the ones that aren't booked." **[CA3]**. The only explanation available was the observation that "…you notice certain managers always booking the white kids on certain jobs and our Black kids always being on the availability list" **[CA6]**. The reflections of participants directly oppose their initial statements that the work allocation process was randomised.

The types of exposure that the participants were receiving was clearly not equitable either. One participant spoke of how Black trainees were allocated to insignificant components of group audits just so a box could be ticked to say they were presented with the opportunity: "… my team where we audited was stockbrokers. Stockbrokers were small, they're not significant to the group. And that's where the Black people were. That was my team and then CIB where everyone wants to be, out of the six trainees there would be one Black person allocated" **[CA1]**.

At another firm there were trends of Black trainees being allocated to the same client for the whole year meaning "they were not getting enough exposure with different industries" **[CA19]** and were thus not meeting their competency requirements. Ultimately "they will give white trainees the nice jobs. They gave us the …the leftovers. But it's normal, and no one sees an issue with that… it is racism in just every way" **[CA6]**. One of the AA participants articulated how she tended to be the only Black person on her audits, "…they were white teams, but I had the benefit of the (top 10) ITC thing behind my name" **[CA18]**. She was fully aware that other Black participants were treated differently. The injustice experienced by many Black participants in client placements left them feeling like "…, I don't belong here, or I shouldn't be here…" **[CA3]**. Another participant was left feeling undervalued, "…you are someone who's

there to tick and bash … you are not even an employee, you are just a resource…"
[CA14]. Ironically **[CA10]** in her description of her work allocation challenges, consistently referred to herself in the inanimate state, "I had to be seconded to other divisions where they actually needed additional resources for their audits". Thus, confirming the "left over approach" and the disregard applied in her placement as a learner on a learning path. One participant found that the environment did not even permit the participants to question her observations, "…the general experience was that you do the work, you finish the work, let's not talk about competencies" **[CA10]**. Whereas the white counterparts were achieving their competencies.

Participants are dependent on professional services firms to provide them with adequate exposure to fulfil the requirements for certification. The requirements include logging a minimum number of hours and competency targets. The frustration experienced by participants is resultant of the realisation that they run an unfair risk of not achieving these targets. The reflections of participants suggest that their white counterparts may not be exposed to the same risk. Early research confirms racism, poor integration into the environment, apathy towards Black trainees, disproportionate allocation of work and unfamiliar business contexts amongst the major hinderances to their positive experiences (Van Greuning 1986:221-229). Staffing and work allocation were also identified as biases against Black trainees (Wiese 2006:5; Sadler 2002:183) with recent literature showing the same trend (Mkhize 2017:9). Literature that focuses on highlighting the experiences of Black aspirants within the profession is, however, notably scant (Pelzer & Nkansa 2021:17; Bonnin & Ruggunan 2016:262). As a result, concerns raised by aspirants about being treated as inanimate objects and being subjected to excessive idle time (at the cost of meeting quotas) have not yet been addressed in the literature. The correlation between current reflections of participants and historic literature, suggests the prevalence of an untransformed context even decades into democracy. It is therefore alarming that over the years the same challenges pose a barrier to equitably accessing the profession for Black aspirants. This study is therefore positioned to contribute to covering some of the gaps in documenting the experiences of Black aspirant CAs.

The misalignment of performance ratings with work allocations gave rise to confusion and feelings of animosity for some participants. A participant who was consistently

selected for the big clients shared that "…it makes it incredibly difficult … I'm the first person you want to pick to work on your job…. But my rating doesn't reflect that. How does that make sense?" **[CA3]**. This wouldn't have been an issue if the participant's white counterparts "who are doing bare minimum, but just off of reputation or because they go to golf with someone on a Saturday or they are mates with someone outside of the workspace, their starting level is a 2" **[CA3]**. It was evident that "…there weren't any Black people who were rated highly… the highest rating was only for white people ever" **[CA5]**. One participant voiced that relations between white trainees and the managers resulted in ratings benefits for white trainees, "…they'll obviously have these relationships with the white kids (trainees) that they didn't have with the Black ones and obviously that on its own has its own benefits that already set you back as a Black child" **[CA7]**. For another participant the essence of it all was unjust "…how you're received and in how you walk into a room and the white person is expected to know... and you are expected to not know basically" **[CA5]**. The aspirant suggested that you were basically rated before you even commenced with the work.

The reflections of participants revealed the extent to which performance measurement processes the workplace was subjective. Performance within the context of training was important as it determined whether a competency was fulfilled or not and would ultimately determine whether one could be certified. Literature confirms that "performance accomplishments consist of personal mastery experiences (successes and failures) of completing tasks" (Pelzer & Nkansa 2021:2), such that the performance process would inform whether the aspirant is on the correct trajectory or requires intervention. The participants' reflections alluded to a performance measurement process in which race unfairly underpins how aspirants are assessed and, thus, jeopardises the genuine opportunity to reflect on their experiences, which would ultimately be detrimental to the development of their skills. If damaging performance measures (as articulated by the aspirants) are considered within the context of an environment where the work is not fairly allocated, then it can be inferred that the full learnership component is not positioned to promote access for Black aspirants into the profession. It, therefore, continues to pose a barrier to accessing the profession.

4.3.2.3.3   Summary

The interviews exposed the adversity experienced by Black aspirants in the academic and professional environments. Throughout the pathway, the participants remained alert to their distance from what was projected as the acceptable norm, which mostly left them operating on the periphery. The narrative for survival tended therefore towards assimilation to the environment rather than the preferred integration. The professional community and its advances therefore posed a threat to advancement of the aspirant professionals along the pathway.

4.3.3 Participants values, attitudes and beliefs

In this superordinate theme the researcher discusses the values, attitudes and beliefs that the aspirant professionals bring to their journey and how these factors influence the experience. The researcher delves into the characters as a means of giving agency to the participants. The reflections provide deep insight into aspects of the participants, making it possible to respond accordingly to their needs. Literature informs us that it is critical to understand what students bring into the learning environment (especially in diverse classroom settings), so that teaching and learning methods can respond appropriately to their learning needs (Duff & Mladenovic 2015:322). The researcher explores one broad theme, namely, the personal attributes affecting experience on the pathway. The interviews emphasised how participants needed to maintain a constant state self-awareness in order to succeed.

4.3.3.1 Personal attributes affecting experiences on the pathway

This theme provides the lens through which participants enter and experience the pathway to qualification. The themes covered include continuous motivation, religious foundations, cultural beliefs, emotions experienced and confidence as a competency. The general narrative shared was that participants did not enter the pathway as empty vessels. They brought variables into the learning which influenced how they learnt and progressed.

4.3.3.1.1 Continuous motivation

The majority of the participants who chose to pursue this qualification were motivated by the pursuit of money and the rewards that came with it. One participant clearly expressed, "… I don't know if it was a misconception, but we had the idea that CAs

make money, this is going to be nice and all of that" **[CA6]** and it was "…the highest paying profession" **[CA12]**, while another participant referred to it as a "really nice meal ticket" **[CA9]**. Another admired the authority that CAs brought into a space. Her high school accounting teacher was a CA, and always remarked "Okay, guys, don't forget I am the CA here" **[CA11]** in classroom debates, thereby contributing to the participant's aspirations to pursue the qualification. These personal motivations served as crucial beacons of light as the journey unfolded. One participant felt that "it's really tough and it's really tough if you're Black!" **[CA14]**. There was another participant who felt strongly that the system had set up Black aspirants for failure and she had fallen victim to it, "I can think of so many places where I've just fallen off the wagon" **[CA9]**.

So, the journey was more about trying to stay afloat rather than thriving. Thus, continuous motivation was required to stay on board. **[CA3]** shared "that was probably my biggest source of anxiety, to know that yes, all of us (Black students) are struggling and yes, all of us are sort of accepting that failure looks like the only option". For this participant "being a CA was my ultimate goal" because if she did not make it "…we would literally starve at home…" **[CA3]**. Similarly, another participant shared how "…when I left home, I actually promised my mother I would come back a CA" **[CA11]**. Whether implicitly or explicitly agreed, the promises of better life for their families drove them to keep going. Whilst the motivation for these participants was derived from their personal circumstances, for others the incentive to continue was bolstered by external factors. One participant exclaimed how he attained 100% for an assessment in university and it "…just encouraged me to even do better…" **[CA13]**. Later, along the pathway, his firm incentivised good academic performance with luxurious experiences, "…I was given my first time on a flight … you got your own room in a hotel, there were spa vouchers and a pool with everything, and they said just go there and study and then just enjoy and come back with the CTA" **[CA13]**. This served as great motivation as at some point he had considered abandoning the pathway. He had considered 7 years to qualification too long compared to his peers who studied boiler making and were "… already after two years buying nice cars and had made progress in life" **[CA13]**.

Articulated in a variety of ways, money emerged as the primary motivation for attaining the qualification. The level of income associated with the profession would not only

provide for the aspirants but also for their families. The high income and status associated with the CA profession is cited as a substantial motivator for attracting aspirants into the profession around the world and not just in South Africa (Daniels & Davids 2019:222; Akter & Siraj 2018:432; Mkhize 2017:1). Although other motivators such as global mobility, job security and guaranteed employment are cited in the same studies, none of the participants in this study made mention of them. In a country like South Africa where the vast majority of the population remains poor and lives below the poverty line (McGhie et al. 2020:22), it is ironic that none of the participants raised job security or guaranteed employment directly as motivators. The references to possibly "starving at home" if the qualification was not obtained, make it abundantly clear that security and survival were a concern. However, the level of income provided by the prospective career was significantly more crucial than simply securing a job and/or another arbitrary form of employment. Ultimately qualifying as a CA would secure all the factors cited in the literature and, thus, served as a beacon of continuous motivation along the pathway.

4.3.3.1.2   Religious foundations

The interviews revealed that participants were anchored by their religious beliefs. A participant explained the miracles in her pursuit of the qualification as "…you look at yourself, you are in this group with six other people and out of the six people the others don't make it. There is nothing special about you… hence I'm saying for me, it literally felt like, like a miracle" **[CA7]**. In relating to a period of continuous financial distress brought on by multiple funding losses a participant expressed "But if anything, I believe in God, and God provides for us even before you know that you going to need the provision" **[CA10]**. The participant had succeeded in university on a study loan. Having erroneously signed up with a firm for a learnership thinking it was for funding, she eventually secured the funding, lost it because she failed, was contacted by an unknown trust fund which funded her for a year, and then secured a spot on the TBF scholarship for her final year. Although a point of distress, the funding always came through. In relating the how he had insufficient funding to ease him into the learnership, another participant references how God miraculously made the finances available to commute to a new province, finance accommodation and buy suitable work attire, "I got contacted by these guys from Investec and then they gave us the Zebra card which

comes with R20,000 in your account. I'm like, "This must be God!" **[CA14]**. **[CA6]** attributed her success to religion,

> "…I'm a person of faith. Like, I literally prayed my way through varsity. That's how I feel. So, when it comes to the end of the year and you see those same people you've been with who've been through the same struggles, and they don't make it, you don't think something is special about you, because you were in the same position. Hence, I'm saying it was literally a miracle because I don't think it was my hard work on its own that helped me get through".

Evident in the participant's reflections was a constant comfort in knowing that everything would work out. With high attrition, lack of adequate funding and general struggles directly evident to participants throughout pursuit of the qualification, it was clear that they needed to be grounded in something far greater than themselves. For most, it was their religious beliefs. The participants brought the beliefs with them into the pathway and engaged them when needed (particularly in difficult times). Literature identifies religion as a social construct alongside age (Ndlovu, Yasseen & Brahmbhatt 2020:83), class (Ngubane & Makua 2021b:5), race (Nyar 2020:130), and gender (Sian *et al* 2020:2), amongst other constructs that can deeply affect experiences. Recent literature further describes religion as "…more than a set of individual theological beliefs and practices limited to the followers of some religion. Rather, it is social by nature whose core values and norms may broadly affect people in the general society" (Nie 2019:289). Given that this study is anchored in exploring the lived experiences largely affected by social concepts, the surfacing of religion in the participants' reflections becomes justified. Although accounting literature mentions religion it is scant in the deeper exploration thereof. The opportunity to further explore the impact of religion on the profession is thus presented.

4.3.3.1.3   Cultural beliefs

There were multiple references by the participants to culture as the framing for certain actions or behaviours. It was apparent from the interviews that some of what was brought into the pathway from cultural practices was clashing with aspects of the qualification. A participant highlighted how "some of the things as simple as looking at someone in their eyes when speaking, we don't do that in our culture, and so always

when communicating with a white manager they read it as you having something to hide!" **[CA6]**. Even referring to the manager on a first name basis was taboo in her culture. Relations of any nature with managers would be unheard of but it appeared natural for white trainees during the learnership years: "…maybe it's how we were raised with our culture. But the white kids had this tendency of chilling with their managers and partners during lunch" **[CA7]**. Even within the study environment, there was a way of studying that was not familiar to Black people, per one participant's opinion, "working smarter and not harder which I think with a lot of Black kids is a cultural thing, you are taught to work hard" **[CA19]**. This qualification required more of intellect. The dominant culture of the pathway was never that of the participants and so to succeed they had to "get to learn about the culture" **[CA3]**. Another participant explains how he knowingly stepped out of his culture into the dominant culture (Afrikaans) "…sort of pretend because I knew what my end goal is, I knew that I wanted to get this qualification" **[CA9]**.

Evident in participants' reflections is that there were tensions between their culture and the one that dominates in the accounting profession. Participants were clearly subjected to engaging in experiences that would not be acceptable within their personal contexts. This conflict contributed to a cognitive dissonance that needed to be settled at various junctures, so that they could progress successfully along the pathway. Literature confirms that cognitive dissonance is experienced when there is an inconsistency in realities which results in discomfort and, therefore, requires urgent resolution (Festinger 1962:93). As evidenced by the reflections of one participant **[CA9]**, resolution meant assimilating into the dominant culture. What the participant describes is the need to alienate his own culture as means to survive. Literature confirms his sentiments through defining assimilation as a fixation with becoming more integrated with the hosts culture as opposed to maintaining their own (Culhane 2004:53). The rewards for assimilation are widely evident throughout the discussions in this chapter, where it becomes obvious that cultural status displays associated with the dominant culture are rewarded with favourable work allocation and high-performance ratings amongst other features. Culture, therefore, continues to pose a barrier to successful entry into the profession for those aspirants who fail to assimilate

adequately as they continuously face tacit rejection. The penalty for failing to assimilate is described in literature as tacit rejection (Adonis & Silinda 2021:76).

4.3.3.1.4   Emotions experienced

The participants' reflections were underscored by various emotions that arose during the interviews. The researcher therefore relied on emotional coding to extract the underlying emotions that evidently underpinned the experiences of the participants. The Figure 4.7 below provides a visual depiction of the emotions felt by participants about their experiences.

Figure 4.7 Emotions underpinning experiences

Emotions experienced

Emotion	Value
accomplishment	4
anxiety	3
betrayal	1
confident	2
confusion	3
exhaustion	5
frustrated	2
grateful	5
guilt	1
injustice	30
isolated	5
overwhelm	5
pressure	7
safe	2
scared	2
shame	1
threatened	1
vulnerable	1
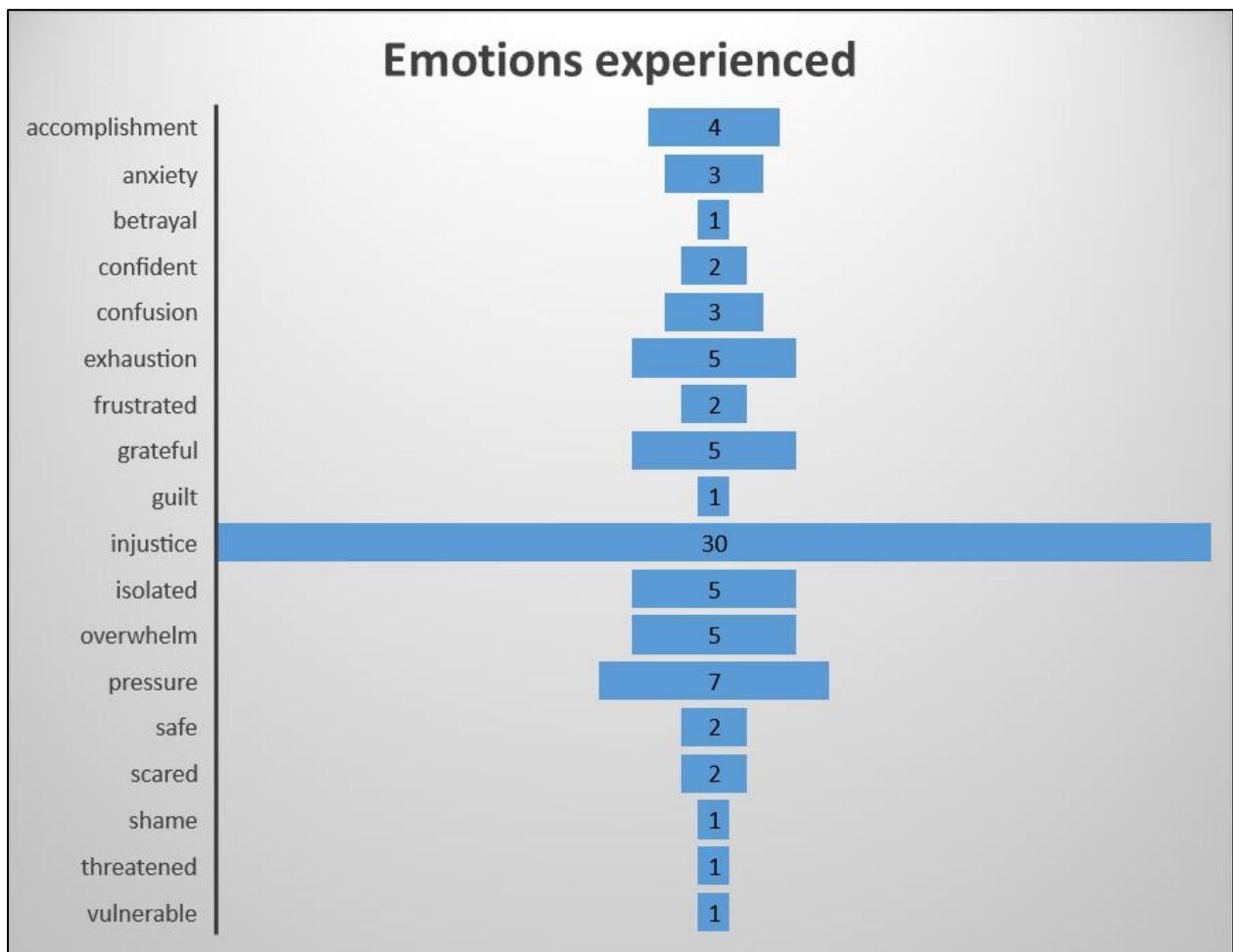
Reference: Researcher's own construction

The funnel graph above shows the array of emotions identified by the researcher during the interviews. The researcher noted that reflecting on instances of injustice overwhelmed the aspirants. One participant shared how she felt her failing the board exam was pinned on her by the profession, "I felt like SAICA was pushing me into a corner to say I was the only problem in this whole process. It's just the candidate. What did you not do right?... What were you feeling on the day of the exam? That's valid but can't be the only thing? Why are we just focusing on me here?" **[CA8]**. It was intriguing that she still felt so strongly about this injustice after she successfully completed the pathway. The pathway was mostly experienced as unjust because of its appeal to a particular kind of person. "So, I would say one contributor is just the whole set up is for a particular kind of person…" **[CA1].** This was evident even in the formality of assessments. "So sometimes it's like they're not really testing your knowledge. It's like, they want to prove to you that they are happy when the pass rate is 20%" …. a lot of

my (Black) friends didn't make it. And it wasn't even because they were not studying or maybe they had personal challenges and couldn't focus on school. I just think the system itself was just not for us" **[CA7]**. The experiences were clearly difficult for the participants. When prompted about why he kept referring to articles as 'the struggle' (a term colloquially referring to apartheid), one participant simply responded "it just hurts" **[CA9].** Another participant placed emphasis on how struggling was familiar for Black aspirants, "for us varsity was touch and go for a really, really long time…when I say 'us', I'm confident in that I speak for a lot of Black CAs…I don't know of a single Black trainee or maybe one or two Black trainees who've come in who aren't saying, 'Oh my God, I didn't think I was gonna make it through'" **[CA3]**. Significant displays of privilege by white counterparts contributed to feelings of injustice. A participant related how white aspirants could "get away with murder" simply because they had the means to, "If we're going to afford someone a chance to write and get additional time based on the fact that a specialist was consulted (a specialist other people could not access because of their financial circumstances), then that's a challenge. Because there might be other kids who actually are Black and have the same condition, but they cannot prove it and if you cannot prove that you actually have the condition, you won't be able to get that opportunity" **[CA11]**. The participant spoke at length of how grossly unfair and divisive some concessions were. One participant in fact summarised the experience as a "tough pill to swallow" **[CA3]**.

All the other emotions listed in the graph were not overwhelming or unexpected for anyone pursuing the qualification. Therefore, the researcher did not find justification for belabouring their significance in this analysis. The feelings of injustice communicated by the aspirants reveal an ongoing theme throughout the study of a sense of Black aspirants operating on the periphery of the profession. Evidently, the aspirants experienced events or encounters that continually confirmed that they indeed did not belong within this accounting environment. Whether this occurred in classroom settings or assessments (evidently even as far down the line as the professional assessments) and even quasi-professional social settings, the feelings persisted. The participants' feelings are justifiable, as literature confirms that experiences of Black students are marred by feelings of vulnerability, isolation and

alienation (Mahlangu & Fraser 2017:104) due to structural segregation that has yet to be dismantled in South African learning systems (Adonis & Silinda 2021:89).

Accounting literature further confirms that the aspirants navigate the pathway without ever achieving a true sense of belonging in the environment (Terblanche & Waghid 2020a:225). The aspirants' constant feelings of exclusion is notable in how the one participant speaks of how they cannot even access concessions within the programme. No regard is given to the possibility that genuine medical challenges may be hindering progress for some. Literature evaluating the dynamics within the accounting profession through the lens of social closure, confirms the existence of tacit exclusion through subtle mechanisms throughout the pathway (Coetzee 2016:22).

Evident in the participants' responses in this study, is the presence of subtle dynamics that seek to exclude them. The problem with the exclusion is that the basis for it seems to be socio-economic factors rather than the technical capability upon which the profession is founded. Further thereto, the emotional wellbeing of marginalised groups is rarely explored in accounting literature. In the context of this study where the prevalence of emotions that negatively affected the experiences of aspirant CAs is clearly evident, the need to expand literature into this area becomes apparent. If the profession is geared towards achieving equitable representation in the profession, the interventions that seek to mitigate the abrasiveness felt by Black aspirants must be explored and implemented.

4.3.3.1.5　Confidence as competence

The SAICA competency framework does not identify confidence as a professional competency required for qualifying as a CA. The interviews, however, revealed that several of participants deemed confidence a significant intrinsic attribute in determining competence. **[CA8]** explained confidence as "…knowing what you do know and embracing it." The participant went on further to explain that "…you're expected to be confident and speak up and stuff" in the profession. Another participant added that confidence required a display of "a level of energy" **[CA10]**. The participants relayed how a display of confidence was critical whether in a classroom where "you think if I ask this question, I might seem stupid…" **[CA7],** or in the boardroom where "you'll be able to work very fast on those laptops" **[CA8]**.

It appeared, from participants' reflections, that it was all about demonstrating what you knew. In relating her experiences around competence, one of the participants suggested that "… if you don't have the confidence to speak out, that actually can be detrimental to you getting your competencies or actually just getting work to do.…" as "…your confidence levels are just not high enough to convince people that I can do this by myself" **[CA10]**. This participant's responses revealed that you needed to be confident in the APC, in the workplace and even in how you greet people. She clearly felt that the display of the trait was fundamental as she "… noticed that in audit, if you don't have high levels of energy like in terms of confidence you might actually just be side-lined from certain things…" **[CA10]**. She shared how she was "still grooming myself in terms of my confidence" **[CA10]**, even though she had qualified. It was further evident from interviews that confidence was "difficult and constant" **[CA8]** as it always had to be on display. "…I need to go in there and fake my confidence and show that I'm good enough…that was the environment that I was in. And whether it's right or wrong, that's debatable, but I needed to work within that, and tailor how I do things for the environment that I was in" **[CA19]**.

Confidence came up repeatedly in many of the interviews and evident in this discussion is how much it consumed one participant. What resonated across the participants who mentioned it was how unnatural displaying confidence felt for them. Confidence needed to be acquired because it appeared that within the accounting environment it had an influence on whether one would be assessed as competent or not. The participants' perceptions around this display are not unfounded, as a study by Ingram and Allen (2019:737) which sought to contest professional closure, confirmed that cultural displays of knowledge, skills and personal traits were assumed as competencies and therefore had to be demonstrated by all persons aspiring to join professions. The problem with the 'formalisation' of the cultural displays is that there was a requirement to demonstrate these competencies even though they were never formalised into the curriculum (i.e., they were never taught). Hence, research confirms the process of acquiring them as social magic (Ingram & Allen 2019:737). The competence is developed naturally within one's environment which tends to be a privileged context. Within the broader context of South Africa, the privileged members of society typically come from white communities. It is also white citizens who

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dominate the accounting profession. The benchmark of aspirational gestures in the profession would therefore be affiliated with what comes naturally to white CAs. It is therefore not uncanny that the participant in this study, who came from the most impoverished background, is the one who struggled the most with this "display of energy." Displays of confidence that seem to be required of participants juxtapose the notion of humility that underlies the African philosophy of Ubuntu. Metz (2015:258) in his description of humility in the African context describes it as "…a disposition not to think too much of oneself..." The unspoken requirement to demonstrate confidence thus presents another instance of cultural tensions between the profession and the Black aspirants. It further poses a threat to the access to the profession.

4.3.3.1.6   Summary

This theme considers and, thus, gives agency solely to the participant. Evident from the participant reflections is the ongoing cognitive conflict caused by living two opposing realities: their life and the life expected of them on the pathway. At no point did their reflections suggest that harmony prevailed. The constant contention between their realities adversely affected their overall experiences of the pathway.

4.4   CONCLUSION

The research findings were discussed under three major themes namely: academic and socio-economic background and the impact on attainment of the qualification; communities and their roles in participants experiences and participants values, attitudes and beliefs. The experiences of study participants revealed that the lived experiences consisted of three complex and interdependent constructs. The researcher captures these in Figure 4.8 below.

Figure 4.8 The full experience to success

Reference: Researcher's own

The academic and socio-economic background of participants had a significant influence on the attainment of the CA qualification. The competence required in the profession, the learning experience, educational foundations, complexities with access and high attrition along the pathway all negatively influenced the lived experiences of participants. These experiences could be attributed to competence targets, linguistic competencies, digital acumen and the learning approaches adopted, which were also adversely affected by detractors of focus. Contributing specifically to the academic experiences were the educational foundations, schooling contexts and maths as a pre-requisite for accounting. Further to the negative influences on attaining the qualification were complexities associated with accreditation, geography, finances, choice of learnership and contextual difficulties. The communities affiliated with the participants also influenced how the pathway was experienced. Included in these communities was the Black CA pipeline. The security found in the familiar and the uncertainty that resulted from the scarcity of appropriate role models infused the experiences. The professional community, its unaccommodating nature and unfair work allocation, and the subjectivity of ratings marred the participants' experiences.

Focusing internally, it was the continuous motivation, religious foundations, cultural beliefs that kept the aspirants grounded. The myriad emotions felt, and the competence demonstrated, influenced both how participants were viewed and how they viewed themselves.

The findings presented in this study therefore suggest that the certification as a CA would comprise a culmination of coherence between the participants personal context, the communities within which they exist and the learning outcomes of socially contextualised programme offerings. Deliberate efforts to synchronise these three constructs into a comprehensive offering could contribute to lifting the barriers to access for Black aspirants. The next chapter will highlight the recommendations to address the gaps identified in this study.

CHAPTER 5

CONCLUSION AND RECOMMENDATIONS

5.1   INTRODUCTION

This chapter presents the major findings and conclusions of the study. It further describes its recommendations and limitations. This phenomenological study set out to investigate the low representation of Black citizens in the chartered accountancy profession in South Africa. The ultimate outcome of the study will be the recommendation of a transformation framework that can inform inclusive curriculum development and training requirements that would lead to an accelerated increase in Black citizens qualifying as CAs. To achieve this purpose, the objectives of the research study were identified as follows:

- To explore the experiences of Black CAs in South Africa when navigating through the pathway.
- To analyse the competencies that an individual needs to demonstrate as they advance through the pathway.
- To identify indicators of closure in the pathway to qualifying as a CA for Black South Africans.
- To describe why Black South Africans are so adversely affected by these indicators.
- To develop a transformation framework for supporting Black South African students in navigating the chartered accountancy pathway in South Africa.

This chapter also provides a brief overview of the research design, methods and findings. In addition, it outlines the recommendations for future research and ends with the researcher's concluding remarks.

5.2   SUMMARY OF THE RESEARCH FINDINGS

To meet the objectives of this study a descriptive phenomenological design was adopted to explore and describe the lived experiences of aspirant Black CAs when navigating the pathway to certification. Thick rich data was collected using semi-structured interviews, supported by the researcher's field notes. The researcher used purposive sampling to identify suitable participants. The initial participants were

identified based on their proximity to the researcher, with the balance identified by means of snowballing techniques. A pilot interview was conducted with 25 subsequent interviews planned. However, the researcher concluded the interview process when saturation was reached after 21 interviews. The full details of the method adopted are captured in Chapter 3. Data analysis was conducted using thematic analysis, with the findings and interpretation thereof captured in Chapter 4. The findings within each theme identified in Chapter 4 are presented below in accordance with how the theme addressed each research objective.

5.2.1 Research objective 1: To explore the experiences of Black CAs in South Africa when navigating through the pathway

In exploring the experiences of participants, the researcher found that these were largely, although not entirely, negative. All of the experiences were underpinned by three key factors: the participants' academic and socio-economic backgrounds and the influence of these backgrounds on the pathway; the existence of both supportive and destructive communities and their contributions to the experiences; as well as the participants' personal values, attitudes and beliefs. Underlying the educational and socio-economic factors the following issues were identified: how competence defined expectations in the profession; how linguistic and digital flair influenced perceived competence; how the participants' learning unfolded given their individual educational backgrounds; how complexity associated with accessing the pathway at various axes impacted the experiences and how participants were persistently aware of the high attrition throughout. All these factors adversely influenced the experiences of the participants. The existence of other aspirant Black CAs in the pipeline helped participants feel secure in an environment dominated by white CAs, especially since they found the professional community to be unaccommodating of them as aspiring Black CAs. The hostility in the environment was further experienced by participants in the racially skewed work allocations reinforced by weak performance reviews. Personal communities such as family and friends fulfilled a critical support role in the journey. On a personal level participants relied on internal motivators, and their religious and cultural compasses to keep them grounded and focused on the goal of certification. The majority of participants expressed how overwhelmingly unjust the journey was.

The findings of this study are consistent with the existing scant literature reporting the lived experiences of Black CAs in South Africa. The deprived educational and socio-economic contexts of the majority of participants are aligned with existing literature that illustrates the severe impact of socio-economic status on learning (Barac 2015a:75; Hammond *et al*. 2009:705). The participants' observations of the need to demonstrate linguistic and cultural aptitude have been richly described in multiple literature studies over a long period (Hammond et al 2009:713; Wiese 2006:163; Sadler 2003:164; Weil & Wegner 1997:315). As with the findings of this study, the dearth of Black role models in the profession the democratic period has been consistently recognised (Barac 2015a:94; Weil & Wegner 1997:319). The minority status held by Black citizens in the profession in South Africa has influenced how they have been received by the profession with previous studies reporting them as subjects of racism (Van Greuning 1987:179; Sadler & Erasmus 2003:141; Hammond et al 2009:718), apathy and hostility in the profession (Wiese 2006:35; Boshoff & Carstens 2003:47; Van Greuning 1987:182).

These prior findings all correlate with the findings of this study wherein participants have highlighted how they feel unwelcome in professional environments. Previous studies also report disproportionate work allocation to Black trainees in comparison to their white counterparts (Hammond *et al*:716; Wiese 2006:164; Sadler & Erasmus 2003:141; Van Greuning 1987:179).The findings in this study indicate the same. Furthermore, the study findings reveal that the negative performance appraisals of Black trainees are used to justify the inconsistent work allocation practices. There is, however, little corresponding evidence in previous literature on ratings, as most studies reporting on the experiences of Black aspirants do not report on the performance management aspects of the learnership programmes. Nevertheless, the literature does cement patterns of discrimination in how work is allocated to trainees during the learnership (Sadler 2003; Sadler & Erasmus 2003; Wiese 2006; Boshoff & Carstens 2003:47; Van Greuning 1987:226-229). The distance between white researchers and Black aspirants as their subjects has possibly contributed to the sparse reporting on the personal impact on Black students journeying to become a CA in South Africa. The findings in this study, which reveal the underlying emotions and coping mechanisms of Black aspirants, have contributed to filling the gap in the

research. The essence of previous research captures the experiences of Black aspirants as "traumatic" (Boshoff & Carstens 2003:47) and the environments as not conducive for learning (Sadler 2003). The findings of this study, which expand on previous literature, suggest that although the country has advanced as a democracy (from a time perspective), little has been achieved in making the experience of working towards certification as a CA more inclusive for Black aspirants over the last three decades. The timeline reflecting what is known about the experiences of Black aspirant CAs is captured in the methodological literature appraisal in Chapter 2.

5.2.2 Research objective 2: To analyse the competencies that an individual needs to demonstrate to advance through the pathway.

Competence in accounting is complex. Simplistically presented, to qualify as a CA one would need to comply with the requirements of the competency framework as prescribed by the professional body, the SAICA. The findings of this study reveal that there was no contention about the demonstration of technical competence. For the majority of the participants, the source of apprehension and frustration was the requirement to demonstrate professional competence, which previous literature captures as having nothing to do with "merit, ability [or] achievement" (Hammond *et al.* 2009:718). The participants' reflections gave expression to how they were held to competency standards not necessarily defined in the framework. Thus, faced a multiplicity of challenges in demonstrating competence in criteria for which they had never been prepared. Existing literature locates this phenomenon of competencies outside of formal curriculum or professional requirements as "hidden curriculum" (Lubbe 2017:2) and the demand placed on individuals to demonstrate them as "social magic" (Ingram & Allen 2019:737). The findings of this study unveiled socio-economic status (and privilege) as the main motivation underlying the formalisation of displays of cultural status. This finding is not novel—as previous literature has demonstrated and supported how social traits of the elite tend to be formalised as achievement benchmarks, especially within professions (Ingram & Allen 2019:737). Social status, therefore, had a role to play in whether participants could demonstrate professional competence.

Another factor that had a bearing on whether participants attained competence, was educational background. In a South African setting, where the majority of citizens are

Black and educational pathways have been adversely affected by the legacy of apartheid, the socio-economic status of the participants determined the types of schools attended and thereby defined the quality of their academic foundations, which directly influenced performance in higher education. The ability to demonstrate the required professional competency within the pathway was evidently constrained by the effects of socio-economics and not by participants' aptitudes. The stringent admission criteria applied by the profession that requires participants to prove their potential in the face of extreme socio-economic inequality, suggests a profession that is oblivious to the socio-political reality of the country. Unless this reality is considered, Black aspirant CAs will continue to experience unfair prejudice in accessing and demonstrating the required competencies along the pathway.

5.2.3 Research objective 3: To identify indicators of closure in the pathway to qualifying as a CA for Black South Africans.

Barriers to accessing the profession present at all axes, and in a myriad of ways, along the full length of the pathway. The study exposed how the barriers to accessing the profession manifested in the professional, language and digital acumen requirements placed on aspirants. The findings of the study further revealed a multiplicity of barricades that prevented access for a specific profile (poor and Black) of aspirant CA. Given the demographics of the country this constitutes the majority of Black aspirants.

The findings revealed that participants coming from disadvantaged contexts were discriminated against by university admission criteria, which upheld maths as a requirement, even though it was not offered in their schools. Research conducted as early as 1996 reports how learners in such contexts have their subject selections made for them by teachers (as cited in Boshoff & Carstens 2003:47), without consideration of the potential repercussions for future education. The effects of the poor educational foundations as evidenced in participant's reflections, prevail all the way to the point of undertaking the final milestone on the pathway (the APC). This finding had also been established in prior research studies (McGhie et al. 2020:19). Previous research further purports those finances provide academic access. However, this study found that participants' academic performance, financial security in knowing they have funding, and the agency that would have been exercised in choosing a suitable professional services firm for the learnership, were constantly aggravated by the

imminent threat of loss of funding. Whilst prior research was found to concentrate on the access granted by the funding, studies in accounting that explored the adverse consequences associated with taking up funding is very limited. Even though all participants secured access to higher education, classroom practices founded on western constructs excluded them from effectively participating in the full learning experience.

The findings of this study further show that higher education institutions and the profession failed to respond directly to the needs of students, as the support offered was misaligned from that which aspirant reported as effective. The hostility experienced within participants' learnership environments contributed to participants doubting whether they belonged in the profession. Access to the profession was evidently difficult to secure and to hold on to throughout the pathway. Collectively all the above discussed factors constitute mechanisms of closure contributing to the tacit exclusion of Black aspirants at multiple intervals along the pathway. The findings locate themselves within existing research which highlights the subtlety with which exclusion in the accounting profession is applied (Coetzee 2016:22; Hammond *et al*. 2009:718).

5.2.4 Research objective 4: To describe why Black South Africans are so adversely affected by these indicators.

Black citizens were most adversely marginalised by the segregational practices of apartheid (Mpofu 2015:571). Existing research highlights how, even though the legal apparatus of apartheid has been collapsed, the effects thereof are still largely prevalent in the democratic society (Coetzee 2016:116). The findings of this study reveal that although Black aspirant CAs are engaged in a professional endeavour, their experience within the profession is underpinned by their socio-economic realities.

Considering the findings of this study within the frame provided by the three superordinate themes presented in Chapter 4, the persistent conflict between participants and their professional pursuit was revealed as follows:

   (i)   The academic and socio-economic backgrounds of majority the participants were in direct conflict with the offering of the profession. The study revealed

that for the majority of the participants their first encounters with the pathway (and thus university and professional environments) was their first exposure to reality beyond their immediate environments. The participants shared how the curriculum, teaching staff, learning practices, the managers and even the tools of trade presented a life which they were not familiar. The environments were so far removed from their realities that the focus on obtaining the qualification was shared with taking in a new world and adapting to it so that the expectations (competencies) that justified their existence in that environment could be satisfied. This additional burden clearly contributed to the difficulties encountered by Black aspirants on the pathway to attaining certification as a CA(SA). The findings are located in literature that highlights how educational environments in South Africa tend to sustain their historical identities and violently eject persons whose identities do not align (Adonis & Silinda 2021:89; Thomas & Maree 2021:13).

(ii)   The Black CA pipeline, personal supporters and other professionals encountered in the learnership were the three most distinguishable communities in the study. The findings revealed that in this environment where participants found themselves mostly in the minority, they went out of their way to find peers and other people with whom they could identify, relate and share the vision of becoming a CA. This action of locating community, clearly demonstrated the African philosophy of Ubuntu which is centred around collective rather than individual pursuits (Ngubane & Makua 2021b:3). These findings show that these communities provided participants with the structures that they mostly relied on for support. The finding of what constituted effective support for the participants directly contradicts the institutional support persistently reported in accounting literature (Ontong, De Waal & Wentzel 2020:210; Barac 2015:75). The finding further demonstrates a conflict between how Western frameworks perceive and offer support to marginalised communities versus how the African communities receive support. The findings thus reveal that the gap in support adversely influenced the experiences of participants.

(iii)   Because the researcher chose to limit the interviewees to participants who had attained the CA qualification, it was important to understand how they had persevered beyond all the adversity. The findings reveal that the majority of the participants were grounded in the values, attitudes and beliefs that they brought with them into the environment. The findings reveal that despite the need to adapt to the dominant culture of accounting in order to succeed, participants needed regular retreats into their personal value systems to keep themselves balanced and grounded.

5.2.5 Research objective 5: To develop a transformation framework for supporting the Black South African aspirants in navigating the chartered accountancy pathway in South Africa.

In addressing the four research objectives (as discussed above), the researcher was able to construct a transformation framework that can inform inclusive pedagogical practices and training requirements that could, in turn, accelerate the increase in Black citizens qualifying as CAs. The framework was structured around the academic and socio-economic background of participants and the impact of these factors on the attainment of the CA qualification, as evidenced in this study. It also factored in the various communities and their influence on participants' journeys, as well as their values, attitudes and beliefs.

Through reflexive practices combined with comprehensive experience, the researcher was able to identify suitable mitigating mechanisms to address the challenges faced by Black students on the pathway to becoming CAs. Furthermore, the researcher's academic experience, both as a Head of Department and as a lecturer with a history of close engagement with students, enabled her to locate mechanisms that would assist Black aspirant CAs to overcome the barriers they experience within the academic arena. The researcher's experience of managing the TBF fund aided her understanding of the participants' socio-economic realities and their frustrations with the lack of community in the profession. Through her understanding of the operationalisation of the fund from SAICAs perspective the researcher was able to identify opportunities presented by the challenges shared by the participants. Work experience as a member of the education committee at the SAICA, provided the researcher with the wherewithal to balance the needs of the participants with what was

realistically possible / feasible within the profession. Most importantly, having journeyed the pathway herself, re-engaging it again as researcher provided her with the insight to clearly articulate what may be required to advance transformation within the accounting profession. The transformation framework proposed by the researcher is presented in the table that follows:

Table 5.1 A framework for accelerating transformation in chartered accountancy

Superordinate themes	Themes	Transformation Framework
Academic and socio-economic background and the impact on attainment of the CA qualification	Competence in the profession	Technical competencies - no adjustment required.
		Professional competencies - re-evaluate the value of competencies in relation to technical delivery (is it a different role?) - Consider vocational training / field exposure (a different approach)
		Formalise language into curriculum so it can be assessed / graded accordingly.
		Early introduction of digital tools into the pathway.

Superordinate themes	Themes	Transformation Framework
		- Vocational training in IT - Fund hardware / software/ related tools that make online learning possible
	The learning experience	Partner with professional services firms to increase visibility of Black professionals in the profession: - Collaborations / partnerships between institutions and firms - Accountants / auditors teach, and students complete certain modules at firms (so that they are assessed appropriately)
		HEIs must assume the responsibility of teaching students how to learn. The reality is many are self-taught.

Superordinate themes	Themes	Transformation Framework
		Community empowerment and awareness programmes must be introduced: - School career days in impoverished areas must involve the community (not just the targeted students) - Community support holiday programmes (so that students aren't required to disconnect from learning to reconnect to home)
	Educational foundations and their effects	HEIs must actively respond to the varying needs of students. A blanket approach in a socio-economically stratified population group is not effective.
		Identify top achievers from matric and support their trajectories early: - Introduce early warning triggers - Design support interventions

Superordinate themes	Themes	Transformation Framework
		They should all get through the system.
		Introduce differentiated admission criteria: - Admission must account for socio-economic context - Introduce an extended curriculum for all (with the option to accelerate out)
	Complexities with access	All HEIs in the country should be accredited to facilitate articulation between certificates, diplomas, degrees, and all related qualifications. - HEIs and newly established online HEIs are not suitably positioned to respond to the most marginalised in society. Existing vocational colleges and other institutions accessible to the most vulnerable in society must be

Superordinate themes	Themes	Transformation Framework
		empowered to carry out the accounting qualification. - This will eliminate the high costs associated with migrating to metropolis' - Capacity will be increased as institutions are increased
		Financial model - A collaborative approach between HEIs, funders and professional firms - Differentiated HEI costs for the wealthy vs poor. - Differentiated subsidisation of students (not just institutions)
		Increase visibility of small and medium accounting (SME's) firms so trainees know that they exist. - The option to entertain a learnership directly

Superordinate themes	Themes	Transformation Framework
		after high school must be advertised (its benefits are two pronged: students earn an income, while firms are capacitated). - An ecosystem must be established whereby multinationals assist in providing exposure to trainees in SME's.
		To unlock epistemic access, exposure must be provided outside the classroom: - Teaching and learning must include vocational components. - An extended curriculum will create space for this.
	High attrition along the pathway	- Stop publicising results and honours rolls - Stress and trauma counselling must be normalised as part of student feedback

Superordinate themes	Themes	Transformation Framework
		- Assessors, academics, and managers must be trained in how to give provide feedback.
Communities and their role in participant experiences	The Black CA pipeline	Utilise student and trainee biographical data effectively: - To inform work allocation - To inform roommate allocation in HEIs - To inform tutorial groups - To inform class allocation
		Academics and training officers should create positive and deliberate opportunity for cultural integration
		Black CAs are currently scant but the reach is also poor. - Secondments into public sector and SMEs should be made compulsory

Superordinate themes	Themes	Transformation Framework
		- Partnerships between HEIs and audit firms should allow for lecturers and training to be delivered by professionals.
	Personal communities of support	Involve families in the profession
		Strategically formulate tutorial sessions, (instead of randomised allocation)
		Use demographic data of students to effectively inform classroom activities / work allocation
	The professional community and its readiness for the Black CA	Ongoing diversity / transformation training for all role players is necessary
		Use demographic data of trainees and managers to effectively plan work allocation - Create opportunities for cultural integration
		Professional assessment must be facilitated differently

Superordinate themes	Themes	Transformation Framework
		(less punitive more constructive)
Participants values attitudes and beliefs	Personal attributes affecting experiences on the pathway	Aspirants must be provided the space and opportunity within the pathway to retreat to and express what they know without fear or shame. - Opportunities for cultural exchanges within curriculum must be offered - Opportunity to complete learnerships in firms with different cultures must be created

Reference: Author's own

The framework captured marks the beginning of the development of a model guide. The framework would still need to be implemented, tested, and refined before it could be considered final. The above table clearly delineates that the three factors contributing to the model guide are interdependent and thus require a collaborative and synergistic efforts between role players in the pathway.

5.3 RECOMMENDATIONS FOR FUTURE RESEARCH

This study set out to investigate the low representation of Black citizens in the chartered accountancy profession in South Africa and, thus, focused solely on reporting their experiences. There are, however, various other role players that directly influence Black aspirant CAs' journeys and could thus provide complementary

perspectives in finding a way to address the problem of Black underrepresentation in the profession. Role players include the profession (specifically members of the SAICA education committee), academics, scholarship fund managers and training officers facilitating learnership programmes.

The high levels of attrition along the pathway associated with Black aspirants warrant the perspectives of aspirants who did not make it to certification. It was critical for the purposes of this study to explore closure along all the axes of the pathway. It is, however, of equal importance to locate the barriers that contributed to the permanent ejection of aspirants who did not succeed.

The study is underpinned by the social closure theory. The findings of this study reveal a prevalence of African perspectives that are largely unconsidered within accounting research. This oversight presents an opportunity to conduct a similar study through the lens of indigenous theories across the world.

Accounting research has mostly overlooked the emotional wellbeing of aspirants coming from marginalised backgrounds. The findings of this study reveal the need to explore the emotional impact of undertaking such a journey on population groups marginalised within the profession. The emotional effects of attrition for those who stay on course should also be considered.

5.4 CONTRIBUTIONS OF THE STUDY

5.4.1 Theoretical contribution

This study makes a theoretical contribution to critical accounting research, with a specific focus on accounting education, by expanding on research which documents practices of social and professional closure based on race, gender, and other social constructs. As the salience of race in South Africa affects every aspect of society, this research mainly contributes to accounting research premised on racial ideologies, but also considers the intersection of race with other socio-economic constructs that inform the construction of everyday society. Based on the poor representation of Black citizens in the chartered accountancy profession, the research exposed some of the nuances that explain the inequitable race representation in the profession. The research findings reveal a myriad of subtle barriers that prevent access of Black

aspirants to the profession along all axes of the pathway. Using oral history, the researcher aptly captured the experiences of Black aspirant CAs in journeying the pathway. In doing so, the study responded to international calls for increased qualitative studies that explore the nuanced meanings behind the persistent underrepresentation of minority (in South Africa's case, majority), groups in accounting (Lassou, Hopper & Ntim 2021:7; Bonnin & Ruggunan 2016:261).

5.4.2 Practical contribution

The study also contributes to addressing the transformation imperative behind the national critical skills shortage as outlined in the National Development Plan: Vision 2030, which has specifically identified chartered accountancy as a critical skills field necessary for the economy to thrive. The study contributes by highlighting the hinderances that must be addressed if the profession is to grow. The outcome of the study constitutes the construction of a framework that can inform inclusive pedagogical practices and training requirements, which will lead to an accelerated increase in Black citizens qualifying as CAs. In contrast to existing literature which places the responsibility of transformation squarely on Black aspirants (as discussed in Chapter 2), the framework proposes a collective approach, to be executed in a structured manner. The researcher identifies all the role players influencing the pathway to certification, and allocates tasks based on their positions of influence on the pathway. The tasks directly address the challenges reported by theme in the data analysis phase of the research (refer to Chapter 4). In using this approach, the researcher moves towards a targeted approach to addressing the persistent challenges, making equitable representation within the profession an attainable goal.

This outcome for contributes to Sustainable Development Goal 4 on Quality Education, the objective of which is to "Ensure inclusive and equitable quality education and promote lifelong learning opportunities for all" (United Nations - Department of Economic and Social Affairs 2022:1). In a country where the majority demographic is underrepresented within a critical profession, the outcome of the study assists the profession, higher education institutions and professional services firms with advancing transformation by working towards achieving equitable representation.

5.5   LIMITATIONS OF THE STUDY

The limitation of this study is that its qualitative nature renders it not generalisable. The researcher's use of purposive sampling further limits the applicability of the findings. The study relied solely on the perspectives of the participants in an environment that is influenced by many role players. The viewpoint of the participants, therefore, provided a limited number of perspectives on a vast, complex problem.

5.6   CONCLUDING REMARKS

The research problem that this study sought to address is the persistent underrepresentation of Black citizens in the chartered accountancy profession in South Africa. The detrimental effects of the underrepresentation on the profession, as well as society, were discussed in Chapter 1 of the study. Chapter 2 provided a contextual framework to this problem by highlighting how literature attributes the inequitable representation in the profession to economic, societal, and structural challenges. Literature appraisal revealed that limited studies directly addressed the slow transformation in the profession. The scantiness of the voices of Black aspirant chartered accountants in literature piqued the researcher's interest in using oral history as an effective tool to extract their intimate experiences in pursuing the qualification in South Africa, thereby, addressing the objective of this research study which was to establish how Black aspirant CAs experience the pathway to qualification. In analysing the data through the lens of social closure, the researcher established that Black citizens' experiences were largely unpleasant as they were marred by a multiplicity of barriers presenting as threats to them accessing the profession. Providing insights on this largely unreported perspective assists all role players involved in funnelling Black citizens into the profession through the chartered accountancy pipeline in South Africa. In so doing, the study contributes to the transformation imperative of the country.

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APPENDIX A:
ETHICAL CLEARANCE CERTIFICATE

UNISA | university of south africa

UNISA COLLEGE OF ACCOUNTING SCIENCES RESEARCH ETHICS REVIEW COMMITTEE

Date: 13 May 2021

ERC Reference # :
2021_CAS_020
Name : FS Musundwa
Student no: 40799476

Dear Ms FS Musundwa,

**Decision: Ethics Approval from
13 May 2021 to 12 May 2024**

Researcher(s): Ms Faith Sedzani Musundwa (musunfs@unisa.ac.za)
Supervisor(s): Prof Theresa Anne Hammond (thammond@sfsu.edu)
Prof Christa Wingard (wingahc@unisa.ac.za)

Working title of research:
Development of a framework to address the underrepresentation of black citizens in the chartered accountancy profession: Case of South Africa

Qualification: PhD and Non-degree

Thank you for the application for research ethics clearance by the Unisa College of Accounting Sciences Research Ethics Review Committee for the above mentioned research. **Ethics approval is granted for data collection through interviews.** The certificate is valid for the period **13 May 2021 to 12 May 2024.**

*The low risk application was approved by the CAS RERC on **11 May 2021** in compliance with the Unisa Policy on Research Ethics and the Standard Operating Procedure on Research Ethics Risk Assessment.*

The proposed research may now commence with the provisions that:

1. The researcher(s) will ensure that the research project adheres to the values and principles expressed in the UNISA Policy on Research Ethics.
2. Any adverse circumstance arising in the undertaking of the research project that is relevant to the ethicality of the study should be communicated in writing to the CAS RERC.
3. The researcher(s) will conduct the study according to the methods and procedures set out in the approved application.

4. Any changes that can affect the study-related risks for the research participants, particularly in terms of assurances made with regards to the protection of participants' privacy and the confidentiality of the data, should be reported to the Committee in writing, accompanied by a progress report.

5. The researcher will ensure that the research project adheres to any applicable national legislation, professional codes of conduct, institutional guidelines and scientific standards relevant to the specific field of study. Adherence to the following South African legislation is important, if applicable: Protection of Personal Information Act, no 4 of 2013; Children's act no 38 of 2005 and the National Health Act, no 61 of 2003.

6. Only de-identified research data may be used for secondary research purposes in future on condition that the research objectives are similar to those of the original research. Secondary use of identifiable human research data require additional ethics clearance.

7. No fieldwork activities may continue after the expiry date **(12 May 2024)**. Submission of a completed research ethics progress report will constitute an application for renewal of Ethics Research Committee approval.

Note:

The reference number **2021_CAS_020** *should be clearly indicated on all forms of communication with the intended research participants, as well as with the Committee.*

Yours sincerely,

Signature : **Prof Lourens Erasmus**

Signature : **Dr Chisinga Chikutuma**

Chair of CAS RERC

Acting head: Office for Graduate Studies and Research

By delegation from the Executive Dean: College of Accounting Sciences

E-mail: erasmlj1@unisa.ac.za
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Tel: (012) 429-3401

URERC 25.04.17 - Decision template (V2) - Approve

APPENDIX B:

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 processed into a research report, journal publications and/or conference proceedings, but that my participation will be kept confidential unless otherwise specified.

I agree to the recording of the interview.

I have received a signed copy of the informed consent agreement.

Participant Name & Surname... ....(*please print*)

Participant Signature.. Date ....

Researcher's Name & Surname.. ....(*please print*)

Researcher's Signature.. Date ....

APPENDIX C:
CONFIDENTIALITY AGREEMENT WITH RESEARCH THIRD PARTIES

Hereby, I _____, ID number _____, in my personal capacity as a transcriber / qualitative consultant collaborating with Faith Sedzani Musundwa on a research titled "**Development of a framework to address the underrepresentation of black citizens in the chartered accountancy profession: Case of South Africa**", acknowledge that I am aware of and familiar with the stipulations and contents of the conditions of ethical clearance specific to this study. I shall conform to and abide by these conditions. Furthermore, I am aware of the sensitivity of the information collected and the need for strict controls to ensure confidentiality obligations associated with the study.

I agree to the privacy and confidentiality of the information that I am granted access to in my duties as a coder. I will not disclose nor sell the information that I have been granted permission to gain access to in good faith, to anyone.

I also confirm that I have been briefed by the researcher on the protocols and expectations of my behaviour and involvement in the research as a coder.

SIGNED: _____

Date: _____

APPENDIX D:

PARTICIPANT INFORMATION SHEET

Development of a framework to address the underrepresentation of black citizens in the chartered accountancy profession: Case of South Africa

Dear Prospective Participant

My name is Faith Sedzani Musundwa, and I am conducting research with Prof Theresa Anne Hammond, a professor based at San Francisco State University, in the United States of America. She serves as the supervisor on this study together with Professor Christa Wingard of the University of South Africa, who serves as the co-supervisor. I am pursuing a Doctor of Philosophy in Accounting Sciences at the University of South Africa. Together, we are inviting you to participate in a study entitled "Developing a framework to address the underrepresentation of black citizens in the chartered accountancy profession: Case of South Africa".

BACKGROUND AND CONTEXT TO THE STUDY

The birth of a democratic South Africa ignited a myriad of possibilities that never could have been imagined under the apartheid dispensation. Democracy permitted the re-envisioning of a new South Africa. At the fore of the democratic governments plans was the alleviation of poverty and reducing the inequality gap. One of the channels identified to affect was through the improvement of education and training. The objective was not only to increase access but also to accelerate the graduation rates in areas identified as critical skills for the country. Chartered accountancy is specifically identified as a critical skill.

In an attempt to address this critical shortage in the chartered accountancy profession, government together with corporate SA have put forward various initiatives. What becomes evident over the years is that the number of black citizens (who also form part of the majority population in the country) who are qualifying as chartered accountants remains consistently low. The study I am conducting therefore contributes scientifically to addressing the same challenge around skills shortages in the chartered accountancy profession.

WHAT IS THE PURPOSE OF THE STUDY?

The purpose of the study is to investigate the low representation of black citizens in the chartered accountancy profession in South Africa. A Diversity Framework that can inform inclusive curriculum development and training requirements that would lead to an accelerated increase in black citizens qualifying as chartered accountants, would be the ultimate outcome of the study.

WHY AM I BEING INVITED TO PARTICIPATE?

You are being invited to take part in this research study so as to share your experiences on your pathway to qualifying as a chartered accountant in South Africa. You have been selected as you satisfy all of the following criteria:

- You are a Black South African citizen.
- You qualified as CA(SA) anytime between 2016 and 2020 (with first entry into an academic programme from 2010);
- You have been fully educated under the democratic dispensation in South Africa.

You were also selected based on your proximity to me as the researcher and your contact details were therefore readily available. Alternatively, you were nominated by someone else who participated in the study and recommended you as a potential participant. In this case, they supplied your contact details.

WHAT IS THE NATURE OF MY PARTICIPATION IN THIS STUDY?

Your participation in this study is completely voluntary, and you may stop the interview or even withdraw from the study at any time. We endeavour to not offend you at any point. The interview process will be facilitated by audio recording. The questions as listed below will be posed to you, commencing with the central question (also known as grand tour) to the study:

Grand tour (central) question:

> *May you kindly share with me your experiences in your pathway to qualifying as a chartered accountant?*

The follow-up series of questions will be presented as follows:

1. How do black people experience the pathway to qualification as a chartered accountant in South Africa?
2. What competencies need to be demonstrated by an individual in order to advance on the pathway to qualify as a chartered accountant?
3. Where in the pathway to qualifying as a chartered accountant do barriers to progress present themselves, and how do they manifest?
4. Why are black South Africans so adversely affected by these barriers?
5. What mechanisms can be developed to best support black South African students in navigating the pathway to qualifying as chartered accountants.

Time allocated for an interview will be between 60 to 90 minutes.

CAN I WITHDRAW FROM THIS STUDY EVEN AFTER HAVING AGREED TO PARTICIPATE?

Participation in this study is completely voluntary, and you are free to withdraw from the study at any time, with no offense rendered to you. Participating in this study is voluntary and you are under no obligation to consent to participation. Should you do decide to take part, you will be presented with this information sheet (which you may retain) and you will be asked to sign a written consent form. You are free to withdraw at any time and without providing a reason.

WHAT ARE THE POTENTIAL BENEFITS OF TAKING PART IN THIS STUDY?

There is no personal benefit that will be derived from participating in the study. There are also no costs associated with you taking part in the study.

ARE THERE ANY NEGATIVE CONSEQUENCES FOR ME IF I PARTICIPATE IN THE RESEARCH PROJECT?

There is no risk associated with participating in the study.

WILL THE INFORMATION THAT I CONVEY TO THE RESEARCHER AND MY IDENTITY BE KEPT CONFIDENTIAL?

You have the right to insist that your name not be recorded or revealed anywhere and that no one, apart from the researcher and identified members of the research team, will know about your involvement in this research. Furthermore, your name will not be recorded anywhere, and no one will be able to connect you to the answers you give. Your answers will be given a code number and you will be referred to in this manner in the data, any publications, or other research reporting methods such as conference proceedings.

Your answers may be reviewed by stakeholders responsible for making sure that research is conducted accordingly, including the transcriber and members of the Research Ethics Review Committee. Otherwise, records that identify you will be available only to people working on the study, unless you grant permission for other people to see the records.

The findings of this study will be processed into a research report, journal publications and/or conference proceedings, but individual participants will be kept confidential unless otherwise specified.

HOW WILL THE RESEARCHER(S) PROTECT THE SECURITY OF DATA?

All audio recordings and transcriptions of your responses will be electronically stored for a minimum period of five years. All files will be stored on a password-protected computer. All files will also be backed up onto a cloud server. Future use of the stored data will be subject to further Research Ethics Review and approval if applicable.

WILL I RECEIVE PAYMENT OR ANY INCENTIVES FOR PARTICIPATING IN THIS STUDY?

You will not get any personal benefit from taking part in the study, and there are no costs that will be incurred by you associated with you taking part in the study.
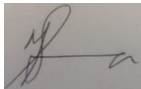
HAS THE STUDY RECEIVED ETHICS APPROVAL?

The study has received ethical approval.

HOW WILL I BE INFORMED OF THE FINDINGS/RESULTS OF THE RESEARCH?

If you would like to be informed of the final research findings, please contact myself FS Musundwa on +27 82 560 6556 or email on musunfs@unisa.ac.za. Should you have concerns about the way in which the research has been conducted, you may contact Prof Theresa Anne Hammond on +1(857)-928-5707, and email: thammond@sfsu.edu, or Prof Christa Wingard on +27 83 316 6961 and email on wingahc@unisa.ac.za. You may also contact the Chairperson of the College of Accounting Sciences' (at the University of South Africa), Ethics Review Committee (ERC): Prof Erasmus at +27 12 429 8844 or erasmlj1@unisa.ac.za.

Thank you for taking the time to read this information sheet and for participating in this study.

_____
FS Musundwa

17 May 2021
_____
Date

APPENDIX E:

INTERVIEW GUIDE

Development of a framework to address the underrepresentation of black citizens in the chartered accountancy profession: Case of South Africa

Biographical data

1. When did you qualify as chartered accountant?
2. How old are you?
3. At which university did you study?
4. At which firm did you complete your learnership?
5. What year did you qualify in?
6. Did you repeat any steps along the way?

Grand tour question

May you kindly share with me your experiences in your pathway to qualifying as a chartered accountant.

Probing questions

6. How do black people experience the pathway to qualification as a chartered accountant in South Africa?
7. What competencies need to be demonstrated by an individual in order to advance on the pathway to qualify as a chartered accountant?
8. Where in the pathway to qualifying as a chartered accountant do barriers to progress present themselves, and how do they manifest?
9. Why are black South Africans so adversely affected by these barriers?
10. What mechanisms can be developed to best support black South African students in navigating the pathway to qualifying as chartered accountants.

Anything to add or any questions?

Prompting questions and further probes will depend on informant's response to questions.

Mon, 6/21 4:09PM • 48:34

SUMMARY KEYWORDS

people, struggle, support, cta, black, learn, speak, person, gave, terms, experience, year, competencies, students, feel, graduate program, lecture, necessarily, wrote, deloitte.

Researcher

Yeah, okay, great. We're good to go. So thank you. My name is Sedzani Musundwa I'm busy with my PhD studies, thank you for availing yourself for the interview. Everything we discussed today is fully confidential, only I will have access to it. And when he says remind supervisors will then have access. So without wasting time to give you the first question, and you know that there won't be a series of questions, I'm going to let you speak and I might interrupt you to try and dig deeper into some of the things you say, can you please take me through your pathway to qualifying as a CA, so from first year when you enter university, all the way through to the day you are then certified as a CA.

Participant

So, I did my undergrad with Wits well, initially, I can actually just do my four years with Wits. So I thought it was quite okay. Actually, I did quite well, you know, made golden key and Dean's list and so on. So, it wasn't too bad. Second year was the same it went quite well also, but third year was a completely different solely because it is quite a significant jump between the two. But also just a lot happened in my personal life. In my third year, I lost my dad and also not feeling well. So, I actually failed my third year. So, I was on Thuthuka but obviously if you do fail, they do stop your tuition. But luckily, you know, as a result of the fees must fall you are able to return to your university even if you didn't have registration fees. So, for me, that was a big deal, because it meant I could just go back and figure everything out later. So, I went back and repeated my third year but I think Wits is a lot, it's, it's a tough institution. So, I didn't feel I had the

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capacity to, you know, be able to come back and do my CTA. And I just wanted to change the scenery. So, during that year I decided that I was gonna actually go to UniSA and just study you know, long distance, and just get a job so that I'm able to pay for my fees. So, I did do that. Studied through UniSA. So I was working as a finance graduate for the Imperial Graduate Program that I think around April. And honestly, I didn't find it challenging. I think because it was my first attempt at CTA I kinda didn't have any expectations. So, I just wanted full blown consistency. And so on. So, I really didn't struggle with my CTA to be honest. So, I did that in 2017 and results came in around December around that time. I wasn't really sure about where I wanted to go for training to do my CA Training, mainly because I knew that I wasn't really interested in audit, and I didn't want it as a long-term career. So, I did look at doing my training in like, you know, the top end. But I think it's TOPP -basically the one outside of audit. It is right? Yeah. But during my time at Imperial, I actually met the CFO who's now my mentor. And he was very instrumental in just helping me understand the benefits of issuing articles in the big four. And he just made it clear that look, it's an exposure thing. It's a network thing. And it's not something you have to do for the rest of your life. You can just, you know, do for the three years and then move out. But, you know, just having that kind of experience on your CV, they should even open a lot of opportunities for you. So I think around October we'll have just before my final exam actually with an interview with Deloitte and lucky I think same day I interviewed I got it and it's fine. It will give you the rule and so on. So, I joined Deloitte in December 2018, and wrote ITC in Jan, and it went well also passed that on first attempt. And then yeah, so my transition at Deloitte honestly wasn't difficult. I think generally audit firms for like very vocal black people are not difficult. I do think if you out more on the quiet side, it is quite a tough environment. But if you have to speak up for yourself, it's not too difficult. And you get that "trusted black" label because you're able to vocalize and then you get given more opportunities. So, I think it's, I really didn't struggle with that as much. So yeah, it was quite diverse, but quite a good experience. And I think for the most part, I did enjoy my training.

Participant

in 2019, November, I wrote my board exams, yeah, to get what exams and like the passed. Pass rate was not so great so I was very happy about that. Me, I got signed

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off March at 2020. So, so let's do three years of articles. But I actually did two years and two months. Because when I got to Deloitte I actually applied for the prior learning experience (RPL). Yeah, and I got quite lucky because I think the manager was reviewing it, she was leaving Deloitte at the time, and I am not sure if she rushed through my application or what…. But she actually gave me the full 9 months that I was at imperial for. And was very honest with the partners on my audits and said look, I don't want to stay audit. So as soon as I get signed off, I am leaving, but because I was on one of the very top listed clients and had been on since my first year, he asked me to stay on for like three months until the audit was signed off. So, I did stay and was supposed to until May but then with a Coronavirus and everything And I was struggling to get a job. But luckily, I think two weeks into June, I actually did get a job in the mining company that I'm currently working in.

Researcher

Okay, brilliant. Um, that's very seamless. Can you say back to you joining Imperial, and the reasons for joining Imperial?

Participant

Um, look, I don't think it was like a strategic move in the sense that, you know, the company is interested in or anything like that, it was purely out of needing a job, because obviously, I need to pay more fees. But it was one of the greatest experiences I've ever had in terms of just identifying the kind of industries I'm interested in. And obviously, Imperial is in a hardcore industry and even now like mining those are the kind of industries I want to go to. But it wasn't like a strategic thing or anything like that. It just really did open quite a lot. For me, it also just met some people that really, I think redirected my whole journey in the CA, that I would probably would have actually made had I not met those people. So yeah, it wasn't a strategic move or anything like that. It was just looking for a job and in terms of, you know, the graduate program, which is actually quite great and well structured.

Researcher

So what do you think gets you or what do you attribute to us staying on track to? What do you attribute to us staying on track to, so you joined a graduate program, right in

the same breath, he was so focused on becoming a CA. What was behind that? Because you could have very easily just worked.

Participant

Yeah. But I think when I left with me main goal was to do my CTA. Right. So, I think finding a job in the process a means to an end and it wasn't me going into the salaries long term. So even when I bought into the graduate program, it was very clear from day one, now communicate through all my management say, look, here's what I'm studying. I'm studying my CTA. And I do want to start my traineeship. So, I think the only thing I was unsure about was really just where I'm going to do my training. It was never that once I get into working, then I might change my mind and actually decide that oh, no, I don't want to do CTA. I knew about the benefits of being a CA. And I knew what doors it could open for me. There was ever any doubt around, you know, actually finishing my studies, there was always clarity.

Researcher

And then you mentioned, you know, the RPL that you then apply for when you get to Deloitte. Talk to me about your awareness of competencies while you're at Imperial.

Participant

When I was at Imperial I wasn't 100% aware but what they had done is they had a CIMA programme for people that were doing CIMA, right, which is the same kind of guideline that they gave me as a Finance graduate, as a finance graduate. So as I knew that, there were some things that needed to be achieved, as part of CIMA qualification, but in terms of being aware of the competencies that I will have to get through in my training program in order to qualify, I don't think I was aware of those until I started training.

Researcher

Okay, and then who at Deloitte…what is I'm trying to establish how you did apply for the RPL? Right? How did that even come up in conversation?

Participant

Um, how did that actually happen? I cannot figure out how I actually learn about it. If I did research, I might have done research about it. And I might have done research. Or I kind of forgot how it happened. Because I remember I did have some kind of a conversation with one of my audit clients who had done articles but hadn't finished. She hadn't written her boards because I think she didn't like get through CTA and we had discussed something around me having worked before, as may have mentioned RPL, I just can't really say how I thought about it. But I do know that once I found out about it, I did email HR to be like, okay, how does it work? You know, what do I need to submit? You know, things like that. And obviously in most cases when they give you rpl because someone from a training program in another firm to this they really have a requirement that would be specific to someone that really wasn't necessary and program we had to do the performance reviews. because I was in a training program, learning disability, anything to do with cyber. I didn't have any of that. But like you with interior, we had to develop a progress report every three months. Just talk about what have you done, what have you learned? So I enquired if I could submit something like that. And if it's something you could Because then you can, you know, actually trace back what he learned, right. But at the same time, I still needed to achieve everything in terms of the SAICA competencies, because I didn't have anything for to seeing them on. So, in my two years and three months, I still had to say everything that I would have, in the three years of my articles because of not having that documented in the way that SAICA would want it. So yeah, that's, that's how he went about

Researcher

it. Okay. I just want to link, you know, some of the conversation we're having now to what you mentioned earlier, when, when you said your choice of university, was to ensure that you go to an institution where you think you'll be comfortable, and you'll be supported as a black person, right? Did you experience that at both Wits and Deloitte? Or How did it come through?

Participant

Yeah, definitely. Definitely at Wits! Wits is where I think I learned a lot of black consciousness, People like Steve Biko, Robert Sobukwe and so in. And so I know

people that you don't necessarily get taught about in high school. As much as you from these black cases, I think we take for granted just how much we don't necessarily know our history and stuff. So, I think that was really fundamental in actually just making sure that my black consciousness is on steroids and the kind of associations I got involved in the kind of people I met, you know, if it was really something, you know, I don't think any other experience could have given me. So definitely, I did experience that …I think being in res- I was lucky enough to be with people that studied the same course as me, lucky enough to be on a bursary that targeted black students. And so really the support from where I stayed, and to the basically, and also having lectures that make me look like me, definitely, I think it was everything that I expected it to be. And yeah, I think, you know, just having people from the same backgrounds as you people from that, understand where you're coming from, and you all know what you are there for was really instrumental. And, and then I think in terms of Deloitte, look, obviously, there were more white people in terms of, you know, your managers, and so on. But there were also quite a lot of people, and I think there was quite a big effort that was being made by a lot of the managers because of what they've experienced, made sure that they do have supportive structures for black people. And so, we had, like, the black African Black forum, which I, you know, I jumped on from the first thing we were introduced to it, and it was literally just to come together, you know, just share conversation and be supportive to each other. And I think for me, it really helps. Because, you know, I think when you vocal it is not easy for people to just step all over you, and it's easy for you to assert yourself in places like that. So, I do definitely think I did get the support I needed. And hopefully, you know, some things are structural or intended so you will struggle more as a black person instead of trying to get the exposure that you need, or even the rating system that we have. And obviously you do sometimes struggle to articulate yourself because English isn't your home language, and things like that do set you back because people have ideas of – they are already judging you with all these assumptions that are made about you. Instead of just coming into a room to showcase yourself, you actually have the added responsibility of now just disproving all these stereotypes. So, you come in and try to prove yourself you know, already just when you walk in, and you try to show that No! I am not what you think I am instead of just coming in and just being excellent and trying to learn, you know, being given the same opportunity to learn as any other

person on a training program, you know, you now need to act like you know everything otherwise you written off, you know, so I think there was definitely some of that, you know, you do struggle with and but I think because I did you know, I was aware of all these things I did try to make the right kind of support around me. And just try to make sure when I do find comfort in other black people So, yeah, I think it was it was a supportive space because of knowing what I was getting myself into. And just, you know, we have we have unity speak out so that I don't necessarily stay in a place that it made me feel good.

Researcher

Great. You talk about the support of other black people in finding comfort within each other. Do you then think that all black people had the same experience as you? And if not, why, if there were these support structures?

Participant

Definitely no, definitely not. Look may not be the same, right. And I think I mentioned that I think like people that are not as vocal you are going to struggle in corporate. Because you are not making the effort (You shouldn't have to) But you have to anyway, because of that, that's how structures work right. Right? And you're not making the effort to disapprove the assumptions that are being made about you. Right. So automatically when you don't speak up, say people just assume you have nothing worth saying or your work is not up to par. For us we saw that a lot in our training, we learn to say the right things will be better explained is better. And, you know, you look at the work and you look at a deficit will be like this, specifically, so much more better as a black person in terms of delivering quality work, but because they weren't as vocal, and they were not as noticeable when the ratings comes it just meets requirements whereas for the white person it just needs to be they just rolled over a prior working paper and changed a few numbers and when they are rated, as you know, exceeding expectations . It is purely in the manner in which we carry ourselves. Right. And, and I think the discouraging thing is, in my second year and third year yeah, I started becoming very involved in the black forum, you know, yeah, the African black forum that was just aimed at helping black trainees, you know, like it and so on. And I think, I think by that time, the ITC pass rates were just quite horrible. And we

had to put in place where we could come together, you know, quite a few times during the week just to help each other through some of the things that make us struggle that are not necessarily technical, but more on the you know, softer skill of things is your professional writing. And just also putting yourself out there and making sure that we do get experience that does allow you to write these ITC and APC exams, right. And what we found, and which is probably something that is still there now based in people that are still there that I speak to. People that struggle don't speak up! And I think that's been our biggest downfall as black people, likely, that we don't ask for help when we need it. And I think that is the divide between the black students that don't necessarily struggle with articles and those that do, as literally just going up and making sure that you do speak up and say, look, I'm struggling with the 123. And by you doing that you've got an army of people that you can go to, when you need help or something, you've got someone that you know, I'm actually struggling with this and as I am not going to ask a white manager as it will affect my rating. Can you help me so that, you know, I can understand and still deliver work and not just keep quiet and submit fishy work and get a good rating? So it's literally I think people struggle because they will not communicate? I think I think that's the biggest part of it. not asking for help and also not and you know, putting yourself out there so you know where to go get help, because I can understand it's difficult asking for help from someone that won't necessarily make me feel good. And but also language barriers and you don't even know where to start because you can't go to the manager and say I don't understand, they can ask you what you don't understand. And you can't even articulate what it is that you can understand. So just forming those kind of support structures where you can totally be yourself even sometimes step out of English, see what it is that you're struggling with. So, I definitely do not think our experiences are the same but I've had quite a few you know, black trainees that are sitting here we're really struggling. Like we… obviously I was trying to intervene by referring to a manager that will make it happen for you. But you can only go so far. I don't think we had the same experiences no

Researcher

Can you speak about black people struggling with pervasive skills? Can you just unpack that a little bit more for me? So why do you like black people struggle with the pervasive - with the soft skills? Look,

Participant

I think in the natural black setting it wouldn't be seen as struggling. But because of the environments that we come into, that we are exposed to right, there is some cultural barriers that were obviously malicious in the past. Some of the things as simple as looking at someone in their eyes when speaking, we don't do that in our culture, you know, and so, always when communicating with a white manager they read it as Oh, you've got something to hide, whatever. So, I think there is some cultural barriers. And there is also just, you know, the respect thing, this person is your elder. And then now you come into the environment, and your partner's telling you to call them Joe! like, you know, you don't want to call them Joe because that's not what you were taught! I think that they definitely, you know, the gap in being able to adjust to the environment. And that that is new to you, and also scary at the same time. I think that's the biggest gap just, it's something foreign to us, it's not something that we come across every day in our life. So, we're not only adjusting to actually being in a professional world and learning what professionalism is about, because, obviously, we haven't been taught that in growing up or in varsity but also now, it's just there is power and these higher structures that we're not used to being around, you know. We not used to sitting in the same room as a CEO, or whatever. Whereas with white people they grew up with those people, as their mothers' friends or even the parents are those people. And for us, it's something foreign - that we are not used to, and we getting to know for the first time. So, we still learning how to navigate our way around it. And I think the minute you go into and start your articles, you're expected to act like you know, all there is something that you've come across every day, that's like, it's really not, you know, we've for the longest of time, read about CEOs that we aspire to and just we can't even imagine what they are, like what you say when you're around them, you know, and suddenly these people are in a room in front of you, and yet you are still trying to process the fact that you're in this room, and that you are being made to feel like this such a big privilege every day. You are so lucky to be here! and nothing emphasizes the fact that you worked so hard to be here, you know up. So, you still also try to come

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to terms with the fact that you're such a big opportunity, I can't miss anything. And not enough of us would be in this room, I should be trying to learn from this person and just being on the same ground with them. You know, and, and I think for me, also, that was one of that legacy that I had while I was at Imperial, because when I was on the program, as what you know, as finance graduate, and one of the marketing graduates. And one of the things she told me earlier on, when I was like ooh! The CEO! She was like dude at the end of the day, this person is a person, you're also a person, yes respect them but it shouldn't do anything that they do should not make you feel any less of a human being. And so, at the end of the day, you are also human, you're also human. So anytime anyone tells you anyone is if you're anything less than that, you have every right to stand up. You know, so I think when I came into Deloitte I already had that mentality of Oh, you are a partner! Great for you, you've worked hard, I respect that, you know, you've got a lot of knowledge, I'm gonna learn a lot from you. And I don't need to do that I need to make sure that I come close to you, and I don't shy away from it, you know? And we'll have cases where the partner comes in and the boardroom goes quite all of a sudden because the partner is here, we can't be laughing like that, right? Like, these people are people, you know, they will also at some point in my position, and if anything, they should be making sure that they interact. And in the little time you spend with us, we learn as much from them as we can, you know. But the experiences were not the same for all of us because of the exposure. You know, we've had growing up.

Researcher

Okay, sure. That's incredible stuff. I just want to do expand a little bit where you speak of the black consciousness in you that you know, was awakened. Can you talk to me about where this was awakened, how it was awakened, and you know, It's Do you? Do you think? Or how do you think it helped you in kind of working through this journey, because you do say black people's experiences were not the same. And you bring in words like assertiveness being something that you really needed to exercise to get through, you know, so talk to me a bit about Yeah, the black consciousness, the black forum way, how does it come into play, and how it influences your journey.

Participant

Um, I think from you know when we moved into varsity because we got there and the SRC president was black, and he was standing there welcoming all of us. So already that kind of image is something because there are so many white people around but here are black people taking charge. You look at this and think this is so powerful. I want to be that! You get into res in the first year, and you have a house committee of women that are in their third year. You can't even imagine yourself in third year, because you are a meagre first year. And you see how they carry themselves and how they are commanding. I had such a great Chairperson of our res, and I loved her, and I was drawn to her, and I made the effort to make sure that she knows I'm drawn to her and I still speak to the her today, you know, and she was such a great influence on my life, because I just saw how she carried herself and how she was so sure of herself. In this greatest institution of 1000s of students, she still carried herself like, yeah, I'm here. I know what I'm talking about, you know, and, and I think, for me, that is quite powerful. And I joined the SRC in my second year. And you see, that's where all these discussions are going, you know, are taking place, but also just being seeing how we would actually speak up about issues as black students, you know, the fact that we could actually strike and be like, no, but this is not right. You know, things like that, when you're watching these things validate you as a person and you being in that place. So, I think being able to see that, so close up, through joining the school council and being part of a school council that's full of black people, and we could actually make decisions and be like, this is what's going to happen and that's what happened. When you look at the fees must fall, right. And, and you look at how we were so clear on what it is that we wanted, and obviously the white students were saying we want to learn and whatever and people, you know, educate you about this. And I think, you know, I had an interaction with one of the ladies that I was under on the SRC portfolio, and there was a discussion just about how IEB students get placed first. Something so simple, but you don't think about you know, and how the IEB results come out before the national results. And how IEB students get offered a place in university before those students, and how that is a form of privilege. Because now all the positions have been taken up by IEB students and whatever is left can be go to the students that went to government schools. And it just shows you the systematic nature of racism and everything that we have in place in South Africa is to make sure that white people keep benefiting. And obviously, myself when you see them that I went to

IEB school, and because my dad made a plan and not necessarily because I'm rich, or anything like that. … I struggle with my fees, you know, to this day, I still haven't paid my fees up. You feel attacked because you think it's about you and she literally told me it's really not about you. And that's what you're missing is the fact that we are fighting the system and not fighting you. Right. And you not understanding that because you're so consumed within yourself. It's like it's just a small fraction of the actual issue. What we deal with is something that is systematic.

Participant

It's part of the institution that's you know, perpetrating this social injustice is that we keep seeing. it's not bridging the poverty gap and things like that, that are that so in your face that make you question so many things and you start opening yourself up because people could be very upfront about issues and actually call them by name and not try to make it seem like it's something that it's not even if it seems like an attack on me. I think that approach of looking at matters within Wits for me really was what made a difference that we would take on issues even outside of the kids that went to all these great schools, the black kids. they were still fully aware of, yes, he went to school, but he still experiences 123. You know. So I think that whole experience will always be a part of your- being in the subcommittee, the SRC, joining the school Council, your house committee, it really did expose me to a lot of things, I think, going into Wits and not focusing just on my academics and actually going into all these other activities really opened up the way I thought and the way I saw the world. I think it was something that really played a big, you know, big part. So when I'm Deloitte and found that there was a black forum it wasn't a question of whether I join or not, because I was already aware of what I'm against. And for me it was important that I equip myself and build a circle around me of people that I could feel comfortable with, that I could trust, you know, and use that as my support structure to make sure that my experience as a black person is not the same as what my partner went through, because he didn't have experience, you know, he didn't have support. And like I do in my case, where I have resources that I can take advantage of and use the support structure to actually make sure that when I say something, want to get into something, or someone that can back me up, because that's quite important. You don't want to go into an admin or discussion with somebody with more powers than you. And not know who you are

going to call to come and defend you. So, I think that was just yeah, it was quite important for me to make sure that whatever I've learned from Wits I actually use that in getting through my Deloitte experience. And I just don't sit back and take whatever work has been given to me that I can actually say that, no, I want to experience one, two, three…, can you give me the significant risk item so that I can test that, and I can make sure that I have all my competencies that I need to get sign off and make sure that I'm competent at the end of the day?

Researcher

Okay. Um, when you speak of, I don't know, if you are aware of it. When you speak of Wits, you don't necessarily reference the academic program. You speak and not to the activities outside of the program. What was your experience of the academic program itself? Yeah. lay this out. Today? Well,

Participant

yes. That's right. So, I think Yeah, the reason?.......*line goes hazy…*

Researcher

…. something coming from your background, it sounds like people talking.

Participant

Oh, I'm in the office working with offices in it. And so, I'm saying, I think just because of how Wits was for a black person and just how accommodating it was of a black person, you didn't have to just put yourself in corner and just focus on your schoolwork and not look at everything else that was going on. I think that's the beauty of the experience that there was so much more that Wits could offer. But in terms of academic experience, honestly, it was quite good, I think the support that we received, especially with my Thuthuka bursary was really amazing. And because you learn, yes, when a lecture with 400 people at a time and you could just be seen as a number. But you know, when we met and we met with support classes to get support, you were there just beyond the number that they could be individual support for. And the same thing at res where every Saturday there were classes for first years where we would go and we'll have teachers that would come in and you know, assist you with any

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problems and make sure that you still got the individual and the individual support that you needed. And so overall, I do think, you know, the support in terms of being the School of Accountancy was because of those strategies that were being put in place for us. I do think though, that for anyone else who didn't have a bursary or didn't stay on campus, and was like, the experience would have been something different way more different. Because all you have is the lecturers and tutorials. There isn't really anyone coming to you one-on-one honestly and asking if you're doing okay Is everything fine.

For a student staying outside of campus basically students from every single faculty, you don't necessarily know who you can go to, to speak to you about, you know, he says, so I think beyond the lectures that you're doing, then obviously, you will struggle with because not like, you're outside campus. I mean, I went to private school where we were about 15 in a class. So, you're already used to getting individual attention but, in this class,- it was so big that even when the lecture is asking a question, and you have the answer, you cannot bring yourself to raise your hand and actually the answer. And I had a lot of those instances of those, especially in the live sessions that I really enjoyed. And I wish I did the tutorials before that. Any person that asked out he know the answer, but I'll never get answered. Because it's like, hey, also, the industry is, you know, you don't want to say the wrong thing. And not yet people are looking at you. So, there's a lot of insecurities, insecurities that you deal with, because just because of the environment that you're in. Also, there are white kids in class …. you didn't have that experience. But I think what for me was helpful was the fact that I was doing well, it gave me that confidence that I needed to be like, Okay, I'm fine. You know, I'm not really struggling, you know, even when you don't get everything in the lectures, if you go and write exactly the results come back. Okay. You don't feel bad about yourself, you know, it's different. When they say no, to your lecture and not like, I don't know, well, the thing is, he struggled quite a lot. So I think, for me, having those support structures in between might have made some issues, that were possibly structural, that could make a black person struggle, not seem so bad for me. And I don't know if that makes sense? And I guess that's also a sense of privilege that I had that other people did not have, that I fully aware of the fact that I had all these people surrounding

me also doing the same course as me that I could reach out to them. I don't think everyone would have had and I don't think the experience would have been as good.

Researcher

okay, great. I think you've got so much insight right on, on this journey that you've been on, if you had to recommend mechanisms that you can put in place to make the process of qualifying as a CIA, you know, somewhat the word I'm looking for. So you don't I mean, you've used a lot of words, like you need validation in this space, there's a lot of insecurities because everything feels so foreign. You're very aware of other people's privileges, you know, what mechanisms can be put in place to make the journey easier for black people? And hopefully, then gets a pass rate? Yeah.

Participant

That's a difficult question. Right? Just because of how structural everything is, you know, it doesn't start at university. That's from upbringing, right? Like, it's really not my fault that I am raised in a village and went to a government school and basically growing up poor. And so, I think to try and bridge that gap between, you know, as backgrounds and when you get to university, I don't think we are going to reach anytime soon, in our country will just because of the inequalities that we have. And so obviously, we can try take care of the small things right like making sure every student can stay in a residence, for example. Because that's quite important because that kind of support that you get, and from those kind of structures…. Are actually quite helpful, you know, making sure that you know, students who don't have to worry about things like where your next meal is coming from. Just making sure that you provided for already removes that that added stress that it doesn't have to be me. Making sure that our lecture is represented the way we look, I think that that's validating when you do go into your first lecture, you see, like, literally like a black person that is there and looks like you and even the accent sounds like it could be from Limpopo, you know, anything that's difficult, but you do yeah, those kinds of things. Really, even if you don't need it, you are aware of it, but your mind actually picks up on things like that. Things like that start making you feel like, okay, you're at home, and you feel I can, because I think that's quite important before anything that people can feel safe, right, and the minute people feel safe, and they can open up, then they're able to join the groups

that are providing the most support, right. Because as many groups as you can have around, if people are uncomfortable, they won't go. And I think that's what's happening within, like black people generally, regardless of Oh, is proof that we have all these organizations that we have, people will look to it, as long as they feel like I can come in they belong, right? And hence why we started or their form that are called that are for black people, you will often hear things like, oh, no, that's the girls club, or whatever that is these kinds of associated show that actually they not as inclusive as they seem right. And it's because we haven't gotten it right, where we can make people feel comfortable in these spaces that we're trying to show that I actually informal support to them, and that they can come as they are. So, I think little things like that, that we can do of this representation. And making sure that they ask the spaces for people, you know, those kinds of things, allow people to open up and seek the support. That's actually already they you know, and I think in a lot of these universities, there's so much support. Remember, when I did my first year, I joined, …I am half Tsonga and half Pedi… So there was a society for Tsonga people, I joined that society because I wanted something that still made me feel at home where I could gain my confidence with these people who are like me, we are speaking Tsonga. and outside of that I could go, and you know, go for something that will challenge me more. So many of the structures that just make us feel safe, and the representation and also just understanding the gap is so big for us to bridge and so we just need to make these spaces feel like they do allow us to come into and can be ourselves but also everything can be learned try to develop ourselves so that the opposite ends.

Researcher

Wow. Okay. I think you've said an incredible amount. So, I'm going to wrap up our interviews. Right there. Thank you so much.