

**EXPLORING THE PERCEPTIONS OF MANAGERS CONCERNING THE  
TRAINEE AUDIT PROGRAMME AS AN EMPLOYMENT EQUITY TOOL  
AT THE AUDITOR GENERAL OF SOUTH AFRICA**

by

**THEMBA GENIUS NKOSI**

Submitted in accordance with the requirements  
for the degree of

**MASTER OF COMMERCE**

**in the subject**

**BUSINESS MANAGEMENT**

at the

UNIVERSITY OF SOUTH AFRICA

SUPERVISOR: Dr Z van Niekerk  
CO-SUPERVISOR: Dr L Engelbrecht

January 2023

## **ACKNOWLEDGEMENTS**

I want to start by giving praise to the All-Powerful God, Jesus Christ, who gave me the courage to start this research. I want to express my gratitude to my wife, Nyiko Nkosi, for her support. You pushed me to enrol while I still had time. I would like to express my gratitude to my children Thembelihle, Thembisile, and Sinethemba for their patience with me while I was pursuing my education.

I would like to express my sincere gratitude to my supervisors, Dr. Zelna van Niekerk and Dr. Louise Engelbrecht, for their direction, inspiration, and comments during this study.

## DECLARATION

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### **Exploring the perceptions of managers concerning the trainee audit programme as an employment equity tool at the Auditor General of South Africa**

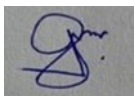
I declare that the above dissertation is my own work and that all the sources that I have used or quoted have been indicated and acknowledged by means of complete references.

I further declare that the study has been carried out in strict accordance with the Policy for Research Ethics of the University of South Africa (Unisa). I took great care that the research was conducted with the highest integrity, taking into account Unisa's Policy for Infringement and Plagiarism. I further declare that I submitted the dissertation to originality-checking software and that it falls within the accepted requirements for originality.

I further declare that ethical clearance to conduct the research has been obtained from the Department of Human Resource Management, University of South Africa (see Appendix A for certificate). Informed consent to use the data for research purposes was obtained from the individuals who participated in this study.

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.

30 January 2023



\_\_TG NKOSI\_\_\_\_\_

DATE

## **ABSTRACT / SUMMARY**

### **EXPLORING THE PERCEPTIONS OF MANAGERS CONCERNING THE TRAINEE AUDIT PROGRAMME AS AN EMPLOYMENT EQUITY TOOL AT THE AUDITOR GENERAL OF SOUTH AFRICA**

**By**

**Themba Genius Nkosi**

**SUPERVISOR:** Dr Z van Niekerk

**CO-SUPERVISOR:** Dr L Engelbrecht

**DEPARTMENT:** Human Resource Management

**DEGREE:** Master of Commerce in Business Management

South Africa is a country with many laws, and one of them is the Employment Equity Act (EEA), No. 55 of 1998. The EEA came into effect in 1998 with the objective to promote equal opportunities and fair treatment in employment. In response to the requirement of the EEA the Auditor General of South Africa (AGSA's) EE policy aims to ensure consistency among employees when implementing EE in the workplace. However, despite the EE policy that exists and is frequently reviewed, and a specific Trainee Auditors (TA) training and development programme designed to increase the pool of trained employees from all designated groups, the AGSA still fails to achieve their targets as set out in their EE plan. The study intended to answer the following question: what are Auditor General of South Africa (AGSA) managers' perceptions about the trainee audit (TA) programme as part of their employment equity (EE) implementation plan of action?

Qualitative research was applied. Thirteen participants were identified using a purposive sampling strategy. Semi-structured interviews were used to collect data. As part of the content analysis, the transcribed interviews were analysed using ATLAS.ti.

The findings revealed that some participants disagreed that the TA programme is a component of EE. As much as the findings showed that most participants saw the TA programme as a pipeline that management could use to fill vacancies, EE, according to the participants, was not considered during the recruitment of trainee auditors.

The study was limited by the fact that it is only centred on this organisation, and no other organisation in South Africa fulfils the same mandate as the AGSA in the public sector.

**Key terms** Trainee audit programme, affirmative action, designated groups, employment equity, recruitment, training and development, equality, absorption.

## **ABSTRAK/OPSOMMING**

### **VERKENNING VAN DIE PERSEPSIES VAN BESTUURDERS OOR DIE LEERLING OUDITPROGRAM AS 'N GELYKE INDIENSNEMINGS HULPMIDDEL BY DIE OUDITEUR-GENERAAL VAN SUID-AFRIKA**

**Deur**

**Themba Genius Nkosi**

STUDIELEIER: Dr Z van Niekerk

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DEPARTEMENT: Menslike hulpbronbestuur

GRAAD: Meester van Handel in Ondernemingsbestuur

Suid-Afrika is 'n land met baie wette, en een daarvan is die Wet op Gelyke Indiensneming (EEA), No. 55 van 1998. Die EEA het in 1998 in werking getree met die doelwitte om gelyke geleenthede en billike behandeling in indiensnemingspraktyke te bevorder. In reaksie op die vereiste van die EEA het die ouditeur-generaal van Suid-Afrika (OGSA) se EE-beleid ten doel om konsekwentheid onder werknemers te verseker wanneer EE in die werkplek geïmplementeer word. Ten spyte van die EE-beleid wat bestaan en gereeld hersien word, en 'n spesifieke opleiding- en ontwikkelingsprogram vir leerlingouditeure (TA) wat ontwerp is om die poel opgeleide werknemers uit alle aangewese groepe te vergroot, slaag die OGSA steeds nie daarin om hul teikens te bereik soos uiteengesit in hul EE-plan nie. Die studie was bedoel om die volgende vraag te beantwoord: wat is die ouditeur-generaal van Suid-Afrika bestuurders se persepsies oor die leerling oudit (TA)-program as deel van hul gelyke indiensneming (EE) implementeringsplan van aksie?

Kwalitatiewe navorsing is toegepas. Dertien deelnemers is met behulp van doelgerigte steekproefneming geïdentifiseer. Semi-gestruktureerde onderhoude is gebruik om data in te samel. As deel van die inhoudsanalise is die getranskribeerde onderhoude met behulp van ATLAS.ti ontleed.

Die resultate het aan die lig gebring dat sommige deelnemers nie saamgestem het dat die TA-program 'n komponent van EE is nie. Soveel as wat die resultate getoon het dat die meeste deelnemers die TA-program as 'n pyplyn gesien het wat bestuur kan gebruik om vakatures te vul, is EE volgens die deelnemers nie oorweeg tydens die werwing van die leerling ouditeure nie.

Die studie is beperk deur die feit dat dit slegs op hierdie organisasie gesentreer is, en geen ander organisasie in Suid-Afrika vervul dieselfde mandaat as die AGSA in die openbare sektor nie.

**Sleutel terme**

Leerlingouditprogram, regstellende aksie, aangewese groepe, gelyke indienseneming, werwing, opleiding en ontwikkeling, gelykheid, absorpsie.

## **SETSOPOLWA / KAKARETŠO**

**GO HLAHLOBA DIKGOPOLO TŠA BOLAODI MABAPI LE LENANEO LA BOHLOKWA LA BATLHOKOMEDI BJALO KA SESEBEDISWA SA TEKANYETSO YA MEŠOMO GO TLHAHLOBO KAAKARETŠO YA AFRIKA BORWA**

**Ka**

**Themba Genius Nkosi**

MOHLAHLI WA DINYAKIŠIŠO: Dr Z van Niekerk  
MOHLAHLI WA DINYAKIŠIŠO MMOGO: Dr L Engelbrecht  
LEFAPHA: Taolo ya Methopo ya Bašomi  
KGRATA: Mong wa kgwebo ka taolo ya kgwebo

Afrika Borwa ke naga yeo e nago le melao e mentši, gomme e nngwe ya yona ke Molao wa Tekatekano ya Mešomo (EEA), No. 55 wa 1998. EEA e thomile go šoma ka 1998 ka maikemišetšo a go godiša dibaka tše di swanago le go swarwa ka toka mošomong. Go arabela dinyakwa tša EEA Mohlakišikakaretšo wa Afrika Borwa (AGSA) e ikemišeditše go netefatša go ba le kgotlelelo gare ga bašomi ge go tsenywa tirišong EE ka lefelong la mošomo. Le ge go le bjalo, go sa šetšwe pholisi ya EE yeo e lego gona ebile e lekolwa ka mehla, le lenaneo la tlhahlo le le itšego la Tlhahlo ya Trainee (TA) le hlamilwego go oketša letamo la bašomi bao ba hlahlišitšwego go tšwa go dihlopha ka moka tše di kgethilwego, AGSA e sa dutše e palelwa ke go fihlelela maikemišetšo a bona bjalo ka ge go beakantšwe mo leanong la bona la EE. Thuto ye e be e ikemišeditše go araba potšišo ye e latelago: ke ditemogo dife tša balaodi ba Molaodipharephare wa Afrika Borwa mabapi le lenaneo la tlhahlobo ya batlwaetši (TA) bjalo ka karolo ya leano la bona la phethagatšo la tekatekano ya mešomo (EE)?

Go ile gwa dirišwa nyakišišo ya boleng. Batšeakarolo ba lesometharo ba ile ba lemogwa ka go šomiša go tšea mehlala ka morero. Dipoledišano tše di sego tša rulaganywa ka botlalo di šomišitšwe go kgoboketša datha. Bjalo ka karolo ya tshekatsheko ya diteng, dipoledišano tše di ngwadilwego di sekasekilwe ka go šomiša ATLAS.ti.



Dipoelo di utollotše gore batšwasehlabelo ba bangwe ba be ba sa dumelelane le gore lenaneo la TA ke karolo ya EE. Le ge dipoelo di bontšhitše gore bontši bja batšwasehlabelo ba bone lenaneo la TA bjalo ka phaephe yeo bolaodi bo ka e šomišago go tlatša dikgoba tša mošomo, EE go ya ka batšwasehlabelo e be e sa naganelwe nakong ya go thwala ga bahlahlobi ba batlwaetši.

Thuto ye e be e lekanyeditšwe ke gore e tsepame fela go mokgatlo wo, gomme ga go mokgatlo wo mongwe ka Afrika Borwa wo o phethagatšago taelo ye e swanago le ya AGSA ka lefapheng la mmušo.

### **Mareo a bohlokwa**

Lenaneo la tlhahlobo ya barutwana, kgato ya tiišetšo, dihlopha tše di kgethilwego, tekatekano ya mešomo, go thwala, tlhahlo le tlhabollo, tekatekano, go monya.

## **ABBREVIATIONS**

AGSA – Auditor-General of South Africa

APA – Accounting Profession Training

APC – Assessment of Professional Competence

BSO – Business Support and Operations

CTA – Certificate in Theory of Accounting

EE – Employment Equity

EEA – Employment Equity Act

IRBA – Independent Regulatory Board for Auditors

RSA – Republic of South Africa

SAI – Supreme Audit Institution

SAICA – South African Institute of Chartered Accountants

SDA – Skills Development Act

TA – Trainee Auditors

USA – United States of America

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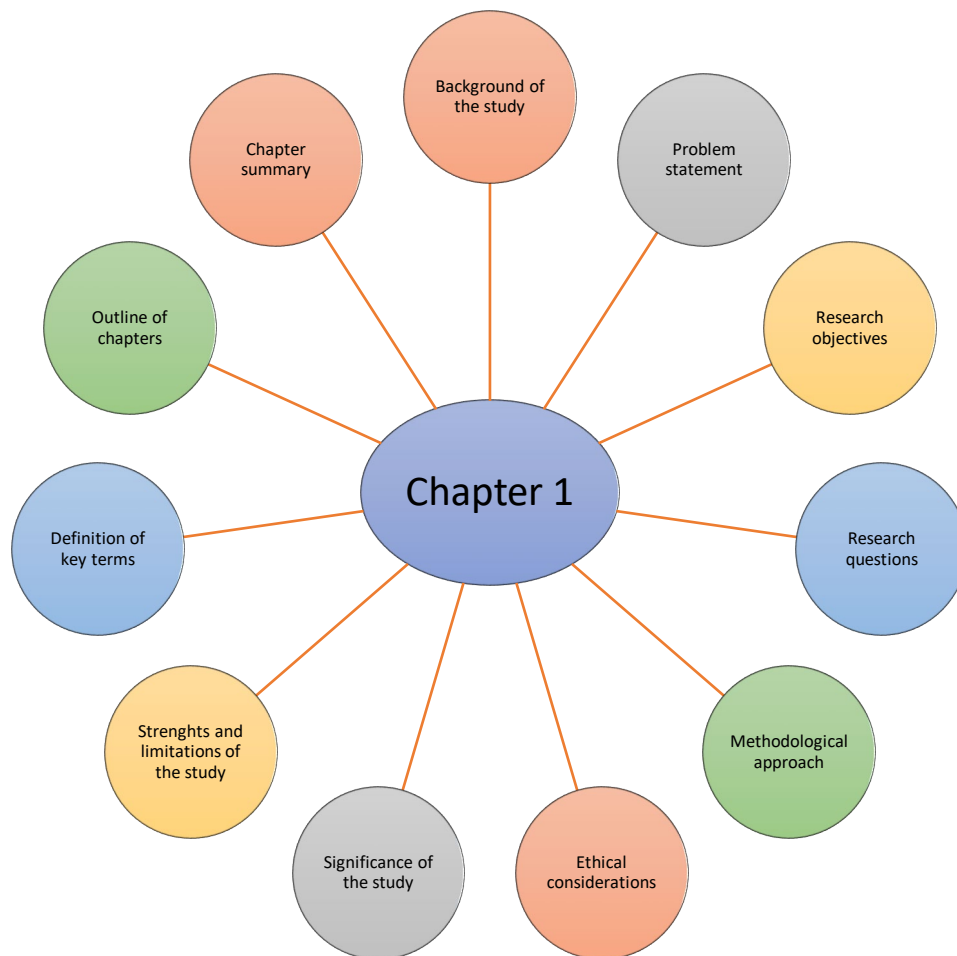
# **CHAPTER 1 INTRODUCTION AND BACKGROUND TO THE STUDY**

## **1.1 INTRODUCTION**

The study focuses on exploring the perceptions of managers concerning the trainee auditor (TA) programme as an employment equity (EE) tool at the Auditor General of South Africa (AGSA). The AGSA is established in terms of Chapter 9 of the Constitution of the Republic of South Africa. As the Supreme Audit Institution (SAI) of South Africa, it has a constitutional mandate to provide oversight, accountability, and governance in the public sector through auditing, thereby building public confidence (Auditor General of South Africa, 2023). AGSA staff complements approximately 3500 with offices in all the nine provinces of South Africa. It is divided into audit and support business units. The support business units are established to provide the necessary support to the audit business units by ensuring that there is continuous training of internal employees and sourcing of skilled individuals who will enable AGSA to execute the mandate best. The role of monitoring and ensuring that EE is implemented effectively within AGSA is the responsibility of one of the support business units called Business Support and Operations (BSO), which used to be known as Human Capital.

**Figure 1. 1**

*Overview of the Chapter*



Source. Author's own work

## **1.2 BACKGROUND OF THE STUDY**

The background of the study will be presented by focusing on the legislative framework, EE in South Africa, and EE implementation in terms of recruitment and training and development as well as the theoretical framework.

### **1.2.1 Legislative and policy frameworks**

The focus of this study was on exploring the perceptions of managers concerning the TA programme as an EE tool at the AGSA. According to Lebea and Kanjere (2019), before becoming a democracy in 1994, South Africa was considered a country with

discriminatory practices caused by the apartheid government. In addition, there was pressure on the new government to eliminate all these differences, and the Constitution of the Republic of South Africa, Act No. 108 of 1996, was introduced. Chapter 2 of the Constitution, also known as the Bill of Rights, gives effect to measures designed to promote equality for all South Africans (RSA, Department of Justice and Constitutional Development, 1996). In line with the Constitution attempting to eradicate discriminatory practices, the Employment Equity Act (EEA), No. 55 of 1998, was introduced in 1998 (Oosthuizen et al., 2019). The objectives of the EEA are to promote equity in the workplace and implement affirmative action as a way of eradicating discriminatory practices experienced by designated groups in the workplace (RSA, Department of Labour, 1998a).

It should be noted that the White Paper on Affirmative Action (1998) was developed to fast-track the achievement of employment equity and objectives of the EEA (RSA, Department of Public Service and Administration, 1998) through, but not limited to, employment targets for all designated groups. The Skills Development Act, No. 97 of 1998, seeks to ensure the improvement of designated groups through training and education (RSA, Department of Labour, 1998b). Furthermore, the Employment Services Act, No. 4 of 2014, seeks to give employment opportunities to new entrants and enhance the training and development of employees, particularly those who were previously disadvantaged (RSA, Department of Labour, 2014).

### **1.2.2 EE in South Africa**

South Africa is a country with extensive labour legislation, including the Employment Equity Act (EEA), No. 55 of 1998 (RSA, Department of Labour, 1998a). The EEA came into effect in 1998 with the objectives to eliminate unfair discrimination and implement affirmative action measures. The AGSA, in terms of the EEA, has the obligation as a designated employer to ensure that the objectives of the EEA are met in the workplace. Designated employers are employers employing more than 50 employees or with a certain threshold turn-over as specified in schedule 4 of the EEA (RSA, Department of Labour, 1998a). EE plays a crucial role in sourcing the required skills that will contribute to the organisation's success. Even though the EEA is intended to help members of

specific groups, Nkoanane (2017) argues that opinions of the EEA rely on who gains from it and who does not; those who are not benefited view it as reverse discrimination.

The current recruitment process of the AGSA involves an employment process of sourcing qualified individuals and through training and development. Through training and development, AGSA has a specific programme called Trainee Auditors (TA), which is used as a programme that serves as a mechanism to contribute towards the profession and to increase a pool of qualified auditors from designated groups. Both the recruitment process and training and development must ensure the achievement of EE targets as set out in the AGSA EE plan (Auditor General of South Africa, 2019b). In terms of the AGSA EE policy, implementing the EE plan and achieving EE targets has been tasked to senior managers, deputy business executives, and business executives (Auditor General of South Africa, 2018b).

### **1.2.3 EE Implementation**

According to Maleka and Siziba (2019), many organisations are still faced with obstacles in implementing EE in the workplace and thus require more research by process owners of the legislation. In support of Maleka and Siziba (2019), Oosthuizen et al. (2019) alluded that all stakeholders must play their role in ensuring that EE is implemented. Despite this effort, the Commission for Employment Equity (CEE) (CEE, 2019) still reports a slow pace of transformation.

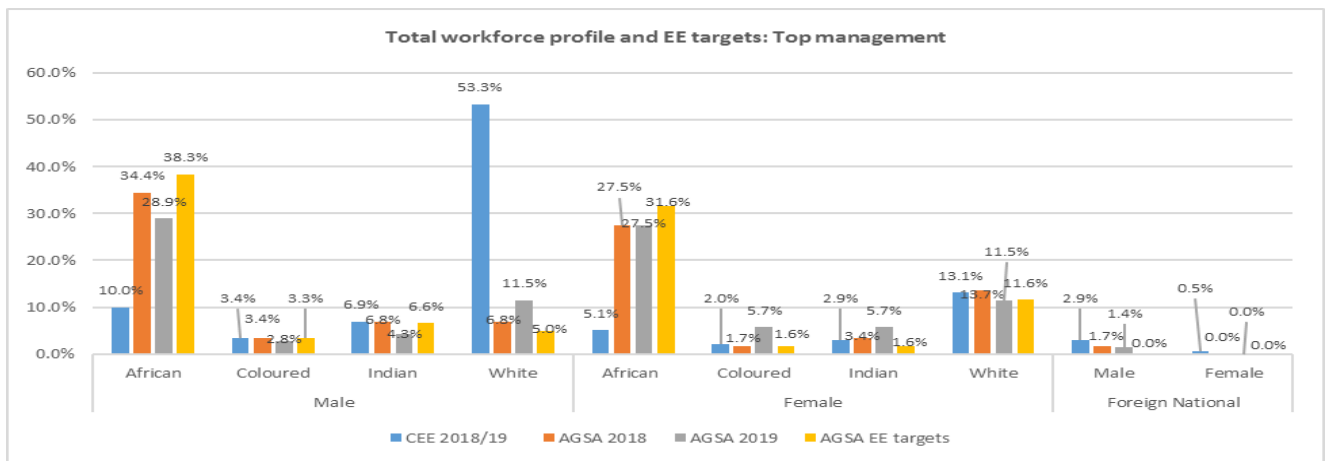
The implementation of EE in South Africa is intended to achieve numerical EE targets and improve the cultural issues in different organisations to ensure that the process looks beyond the designated groups (Oosthuizen et al., 2019). To ensure effective implementation of employment equity, actions such as planning, organising, leading or guiding, and monitoring should be implemented at all levels. Employment equity is one of the objectives that organisations should achieve, and this is emphasised by the duties placed on employers by the EE Act (Mhlongo, 2021).

In terms of Section 33 of the EEA, the Commission for Employment Equity (CEE) is mandated to submit an annual report to the Minister of the Department of Labour. For 2018/2019, the CEE reported that as per Figure 1.2 Africans accounted for 15.1% of top

management of the total labour force, while only 23.5% of top managers are female, and 1.3% live with disabilities according to Figure 1.3. The CEE report also showed that the lack of progress is likewise evident for senior management and professional employees, while 75.5% of semi-skilled and 83.7% of unskilled employees are African. These numbers still represent the same demographics as before the EEA was promulgated. In the private sector, most top managers are still White, while most top managers in the public sector are African (CEE, 2019) and as per Figure 1.2 and 1.3 AGSA also lacked progress in most areas which encouraged the researcher to investigate this further.

**Figure 1.2**

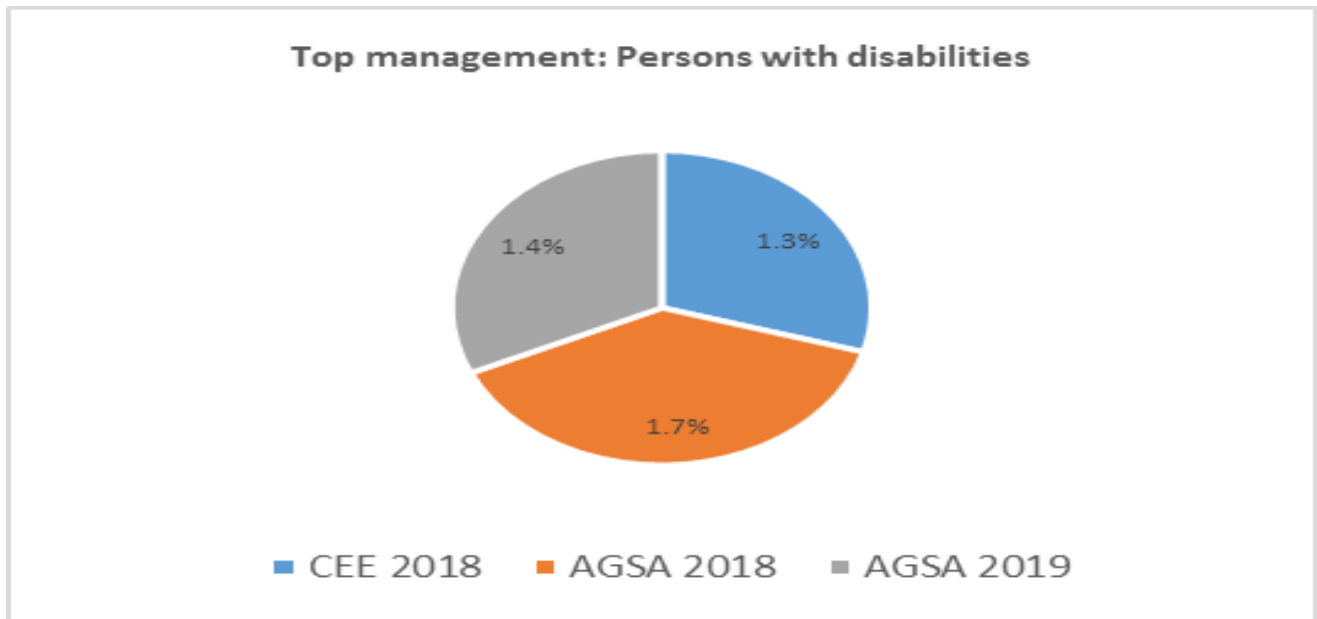
*2018/ 2019 Workforce profile and EE targets in South Africa and AGSA*



*Source.* Adapted from the 2018/2019 CEE report and AGSA 2018 and 2019 EE reports

**Figure 1.3**

*2018/ 2019 Workforce profile of Persons with Disabilities in South Africa and AGSA*



*Source.* Adapted from the 2018/2019 CEE report and AGSA 2018 and 2019 EE reports

According to Roman and Mason (2015), EE's main purpose was to reverse the injustices done to Black South Africans. They were denied equal employment and growth opportunities by the apartheid government. They went further to indicate that employers were then required by the EE legislation to ensure that employers achieve the objectives of the EEA. In support of Roman and Mason (2015), Mojapelo and Faku (2019) found that EE aimed to remove discriminatory practices that delayed workplace progress to promote equal opportunities.

#### **1.2.4 Theoretical Framework**

The following theories were used as theoretical framework and will be explained in more detail in Chapter 2.

- ***Cognitive Diversity Hypothesis***

According to Bright and Cortes (2019), cognitive diversity refers to variances among team members regarding traits like knowledge, viewpoint, and experiences.

- ***Similarity-Attraction Paradigm***

According to Bright and Cortes (2019), the similarity attraction hypothesis explains how diversity can harm an organisation.

- ***Social Cognitive Theory***

Another theory that aims to explain how variety might harm a group or organisation is the social cognitive theory (Bright & Cortes, 2019). According to the social cognition theory, categorisation is a way for people to make complex information easier to understand and manage.

- ***Social Identity Theory***

Another justification for why variety could have a negative result involves the social identity theory. According to the social identity theory, people are categorised as belonging to an in-group or an out-group when they first meet them (Bright & Cortes, 2019).

- ***Schema Theory***

According to Bright and Cortes (2019), the schema theory describes how people encode information about the demographic traits of others.

- ***Justification-Suppression Model***

The justification-suppression model clarifies how individuals may act on their prejudices (Bright & Cortes, 2019).

### **1.3 PROBLEM STATEMENT**

In response to the requirement of the EEA with its objectives to promote equal opportunities and fair treatment in employment, the AGSA's EE policy aims to ensure consistency among employees when implementing EE in the workplace. However, despite the EE policy that exists and is frequently reviewed, and a specific Trainee Auditors (TA) training and development programme designed to increase the pool of trained employees from all designated groups, the AGSA still fails to achieve their targets



as set out in their EE plan.

The EE policy of the AGSA emphasised the importance of management by giving them the responsibility to ensure that the appointment and absorption of employees are in line with the EE plan (Auditor General of South Africa, 2018b). This study aimed at exploring the perceptions of managers concerning the TA programme as an EE tool at the AGSA at the time of the study.

## **1.4 RESEARCH OBJECTIVES**

This section addresses the primary and secondary research objectives.

### **1.4.1 Primary research objective**

The primary objective of this study is to explore the perceptions of managers concerning the TA programme as an EE tool at the AGSA.

### **1.4.2 Secondary research objectives**

The secondary objectives of the study are:

- To examine the perceived contribution of the TA programme towards the EE progress in the AGSA.
- To explore the perception of management on the recruitment of EE candidates.
- To explore the perception of management on the absorption of EE candidates from the TA programme.
- To identify challenges associated with the recruitment and absorption of EE candidates.
- To provide recommendations on the successful recruitment and absorption of EE candidates.

## **1.5 RESEARCH QUESTIONS**

This study intends to answer the following central and sub-research questions:

### **1.5.1 Central research question**

What are the AGSA managers' perceptions concerning the TA programme as part of their EE implementation plan of action?

### **1.5.2 Sub-research questions:**

- What is the perceived contribution of the TA programme towards the EE progress in the AGSA.
- What is the perception of management on the recruitment of EE candidates?
- What is the perception of management on the absorption of EE candidates from the TA programme?
- What are the identified challenges associated with the recruitment and absorption of EE candidates?
- What recommendations can be provided on the successful recruitment and absorption of EE candidates?

## **1.6 METHODOLOGICAL APPROACH**

The research design, sampling strategy and the data gathering method, and data analysis are described in this section.

### **1.6.1 Research design**

The researcher applied a qualitative research approach. Qualitative research is defined as "a type of social science research that collects and works with non-numerical data and that seeks to interpret meaning from these data that help understand social life through the study of targeted populations or places" (Crossman, 2020, p. 1). Creswell and Creswell (2018, p. 292) explain that qualitative methods, "rely on text and image data, have unique steps in data analysis, and draw on diverse designs". This method is appropriate to explore the AGSA managers' perceptions concerning the TA programme as part of EE implementation tool as the exploratory research helps the researcher better understand management's perspective on EE implementation. Creswell and Poth (2018, p. 100) explain that "qualitative research is conducted to empower individuals to share their stories, hear their voices, and minimise the power relationship that often exists

between a researcher and the participants in a study". They explained that qualitative research is conducted because they want to understand the contexts or settings in which participants in a study address a problem or issue. This method allows a researcher to gain another perspective from the participants on the implementation of EE.

The specific research design that was used is phenomenological research. Taylor et al. (2015, p. 12) explain that "the phenomenologist views human behaviour, what people say and do, as a product of how people define their world". They further indicate that "phenomenologists attempt to see things from other people's points of view". Therefore, this method is appropriate to explore the perceptions of managers concerning the TA programme as an EE tool at the AGSA. According to Creswell and Poth (2018), phenomenology explains the ordinary meaning of the lived experiences of a specific group, knowledge of a concept, and it involves interviewing the people who have experienced the phenomenon. Gupta et al. (2019, p. 8) explain that phenomenological study "focuses on the experience itself and how experiencing something is transformed into consciousness". They explained that phenomenologists "are interested in retrieving the essence or basic underlying structure of lived experiences, by means of engrossed and immersed interviews".

Wilson (2015) emphasises the three reasons why phenomenology can be beneficial to the researcher: (1) it can provide an understanding of lived experience; (2) it can help to determine the experience that may be aware but not yet understood, and (3) it empowers people and encourages understanding of others by letting the lived experience to be experienced. Based on this method and provided benefits of phenomenology study, the researcher understood the participants' viewpoint and were able to interpret the perceptions of management on the recruitment and absorption of EE candidates.

### **1.6.2 Inductive approach**

The inductive research strategy aims to make a few generalisations regarding the distribution of observed or measured traits of people and social phenomena and patterns of association between them (Garima, 2017). The opposite of an inductive method is a deductive one. It starts clearly with a preliminary or group of tentative hypotheses that constitute a theory that might offer a potential solution or explanation for a specific problem. Then it moves on to employ observations to rigorously evaluate the hypotheses

(Garima, 2017). Based on the nature of the study, the researcher applied the inductive research strategy.

### **1.6.3 Research paradigm**

Leavy (2017) explains that the interpretive paradigm studies how individuals are involved in constructing meanings through daily communications. The researcher ensured that attention was given to details when engaging with participants to construct meanings. This was applied more during the engagement with management to understand their perspective about the TA programme as part of EE implementation.

#### ***1.6.3.1 Epistemology***

Epistemology is used to define something as well-known or conclude how come something is true or a reality (Kivunja & Kuyini, 2017). This required the researcher to study existing information on TA programme to determine what is known by participants, how this knowledge relates to EE implementation, and how this can contribute to the researcher's knowledge. Kivunja and Kuyini (2017) further explain that epistemology emphasises the nature of human understanding that the researcher can probably obtain to extend knowledge in the field of study.

#### ***1.6.3.2 Ontological***

Kivunja and Kuyini (2017, p. 27) explain that ontological "is a branch of philosophy concerned with the assumptions we make to believe that something makes sense or is real, or the very nature or essence of the social phenomenon we are investigating". In this study, the researcher believed that there is a concern regarding the TA programme, which required a further understanding of the management perspective concerning TA programme as part of EE implementation.

#### ***1.6.3.3 Axiological***

Axiological refers "to the ethical issues that need to be considered when planning research" (Kivunja & Kuyini, 2017, p. 28). The researcher applied for ethical clearance and requested permission from the institution to conduct the study. Participants were requested to sign a consent form.

#### **1.6.4 Sampling**

The sampling strategy is discussed in terms of the target population, sampling method and sampling size.

##### **1.6.4.1 Target population**

The study population consisted of 277 employees on the management levels, which consists of business executives, deputy business executives and senior managers at the AGSA. Leavy (2017, p. 76) defines the study population as “the group of elements from which you draw your sample”. This population is appropriate to explore the perceptions of managers concerning the TA programme as an EE tool and the perception of management on the recruitment and absorption of EE candidates. The population was contacted through a gatekeeper in the AGSA after permission was granted to conduct the study. This gatekeeper forwarded the introduction letter describing the aim and details of the study to the relevant research population. The gatekeeper then shared the managers' contact details who agreed to participate in the study with the researcher. The use of the gatekeeper was to ensure that the personal details of the participants are protected in line with the Protection of Personal Information Act (The Presidency, 2013).

##### **1.6.4.2 Sampling method**

The researcher applied purposive sampling. According to Schreier (2018, p. 6) purposive sampling, "refers to a group of sampling strategies typically used in qualitative research". Schreier (2018) explains that the critical idea of purposive sampling is that the researcher approaches those who are, according to the researcher, likely to have the required information and be willing to share it. According to Creswell and Poth (2018), this method enables the researcher to sample a group of participants that can inform the researcher about the research problem. In addition to why purposive sampling was significant for this study, Gupta et al. (2019, p. 28) explain that "purposeful sampling resides on the proposition that information-rich samples are to be selected to have an in-depth view of the phenomena".

#### **1.6.4.3 Sample size**

The purposive sampling allowed the researcher to select participants from the managers who agreed to participate in the study, ensuring that they represent business executives, deputy business executives, and senior managers in the AGSA. Creswell and Creswell (2018) explain that phenomenology involves participants of between 3 to 10; therefore, the selected participants were appropriate to get the view of the population group. This method was appropriate to explore the perceptions of managers concerning the TA programme as an EE tool at the AGSA. The inclusion and exclusion of the participants were based on the fact that purposeful sampling helps the researcher select participants that would help answer the research objectives (Gupta et al., 2019).

#### **1.6.5 Data Collection**

Data for this study were collected by using semi-structured interviews. A semi-structured interview is explained as "a qualitative technique that requires the researcher to have a schedule of questions but implements them flexibly by allowing the participants to guide the direction of the interview" (O'Reilly & Dogra, 2017, p. 3). This method was appropriate as the researcher can collect in-depth information through open-ended and follow-up questions. Semi-structured interviews are more flexible, as the researcher is allowed to move back and forth based on the response from the participants. The researcher also took field notes during the interviews, and all interviews were recorded and transcribed verbatim for data analysis and quality assurance purposes.

Data collection was based on the principle of data saturation to ensure that there is adequate data collected from the participants in terms of understanding the management perspective on TA programme as part of EE implementation plan. According to Gupta et al. (2019, p. 36-37), data saturation is explained as "it is associated with the situation when a further collection of data provides little in terms of further themes, insights, perspectives or information". They went further to explain that "in qualitative research open-ended, leading, and probing questions are used which leads to the generation of rich information and data".

### **1.6.6 Interview Guide**

An interview guide was developed to guide the researcher during the interview process. The semi-structured interview was focused on the understanding of the participant's perspective on the TA programme as part of their EE implementation plan of action. Thus, the emphasis was on the implementation of EE, recruitment of EE candidates and the absorption of EE candidates from the TA programme. Questions asked were categorised as follows, firstly, the implementation of EE. The second category was on recruitment of EE candidates. The last category was on the absorption of EE candidates from the TA programme.

### **1.6.7 Data Analysis**

The transcribed interviews were analysed by utilising ATLAS.ti as part of the content analysis. The researcher created a file on ATLAS.ti and added all the transcriptions of the interviews for data analyses. ATLAS.ti assisted in identifying prominent themes and categories from interview recordings and transcripts. The researcher integrated the themes and categorised them before verifying the findings as per the researcher's field notes. In addition, the supervisors served as co-coder during the data analysis process.

Schreier (2020, p. 4) explains the meaning of content analysis as “being concerned with systematically describing and conceptualising textual meaning that is at least partly latent and requires some degree of interpretation”. As Creswell and Creswell (2018) mentioned, the following steps were applied to this study, although ATLAS.ti was used. In step 1, the researcher organised and prepared the data for analysis and loaded it onto ATLAS.ti; then, step 2 entailed reading all transcriptions and listening to the relevant recordings before the coding started in step 3. Step 4 generated descriptions and themes, and in step 5, the researcher then presented the descriptions and themes.

### **1.6.8 Trustworthiness**

The researcher relied on the trustworthiness of the data provided by participants, and the data was reviewed to ensure that all the responses represented the meaning of the participants. According to Leavy (2017), trustworthiness speaks to the quality of the plan, the method's accuracy, and whether readers of the research findings feel that

trustworthiness was established. The responses were also checked with what the researcher took as notes during the semi-structured interviews. The researcher used recordings of interviews, verbatim transcriptions and the researcher's field notes to ensure the credibility of the data provided by the participants.

### **1.6.9 Transferability**

Leavy (2017, p. 155) defines transferability as "the ability to transfer research findings from one context to another". In line with this, the researcher remained open for other researchers to compare the findings with other similar findings. The researcher also specified the boundaries applied to this study clearly for future researchers to identify similarities before attempting to transfer the findings of this study to any other study.

### **1.6.10 Dependability**

Dependability is explained as it "involves participants' evaluation of the findings, interpretation and recommendations of the study such that all are supported by the data as received from participants of the study" (Korstjens & Moser, 2018, p. 121). The researcher ensured that the data supported the findings, interpretation and recommendations. The collected data was cross-referenced with the recordings and the field notes. Additional data auditing was provided by the supervisor, and the procedure used to ensure the accuracy of the data obtained was audited.

### **1.6.11 Confirmability**

The researcher ensured that the findings of the study were based on the data from the study. Korstjens and Moser (2018, p. 121) define confirmability as "the degree to which other researchers could confirm the research study's findings".

## **1.7 ETHICAL CONSIDERATIONS**

Ethical standards are developed to guide the researcher to adhere to acceptable behaviour and research practices.



### **1.7.1 Institutional approval**

In line with this, permission was obtained from the AGSA to conduct the study. After permission had been granted, the researcher requested the assistance of a gatekeeper to act as the intermediary between the researcher and potential participants. A gatekeeper is explained as an individual at the organisation or workplace who provides access to the organisation and authorises the study to be conducted (Creswell & Creswell, 2018). The gatekeeper shared the managers' contact details who agreed to participate in the study with the researcher. This was done to protect participants' personal information. The researcher contacted managers who agreed (via the gatekeeper) to participate in the study to make arrangements for the interviews at a time and place suitable for the participants. The researcher applied for ethical clearance in line with the Unisa research policy. All participants were informed about the purpose and details of the study.

### **1.7.2 Anonymity and confidentiality**

Confidentiality and anonymity are ethical practices intended to safeguard the confidentiality of human subjects while gathering, evaluating and reporting data. Anonymity refers to gathering information without obtaining any private, identifying information. Confidentiality refers to separating any private, recognising information provided by participants from the data (Coffelt, 2017). The researcher respected and protected the dignity, privacy and confidentiality of participants (Unisa, 2013).

### **1.7.3 Informed consent**

Participants were asked to sign a consent form before the interview commenced. The consent form assured them of the confidentiality and anonymity of any data collected (Unisa, 2013). Participants were reminded that their participation is voluntary and that they can withdraw from the study at any time.

## **1.8 SIGNIFICANCE OF THE STUDY**

The study will make a significant contribution to the body of knowledge on the implementation of EE. Meeting the objectives of the EEA is a key priority of all South

African organisations. Many studies show that more needs to be done by organisations when it comes to EE implementation (Maleka and Siziba, 2019). Effective EE programmes play a crucial role in different organisations and ensure that the EEA objectives are met. This study will assist in providing more information on the management perspective in the implementation of EE at the AGSA. This study will also provide recommendations to improve programmes currently in place to fast-track the attainment of EE targets.

## **1.9 STRENGTHS AND LIMITATIONS OF THE STUDY**

The focus of the study is on exploring the perceptions of managers concerning the TA programme as an EE tool at the AGSA. This study improved the understanding of management's viewpoint on the implementation of EE at the AGSA. It provided an in-depth understanding of EE implementation in the AGSA and made recommendations on improving the EE policy and practices in the AGSA.

The study is only centred on this organisation, which is an independent organisation established by the Constitution of the Republic of South Africa. Possible limitations included that as the researcher conducted qualitative research and no other organisation in South Africa fulfils the same mandate as the AGSA in the public sector, the findings of the study cannot be generalised to the rest of the public sector. Furthermore, data collection is limited to only business executives, deputy business executives, and senior managers of the AGSA, and future studies can be extended to involve other levels in the organisation. Finally, this study was dependent on the availability of the sample selected. It did not necessarily confirm the representation in terms of race and gender as it is outside the researcher's control.

## **1.10 DEFINITION OF KEY TERMS**

**Absorption:** This is the process of retaining trainee auditors into a permanent or fixed-term employment contract at the AGSA.

**Affirmative action measures:** Are measures designed to ensure that suitably qualified people from designated groups have equal employment opportunities and are equitably represented in all occupational levels in the workforce of a designated employer.

**Designated groups:** Black people (African, Coloured, Indian, and Asian people), women and persons with disabilities.

**Employment equity:** A policy for promoting equal opportunity and fair treatment in employment through the elimination of unfair discrimination; and, implementation affirmative action measures to redress the disadvantages in employment experienced by designated groups, to ensure their equitable representation in all occupational levels in the workforce.

**Recruitment:** This is an overall process of identifying, attracting, screening, shortlisting, and interviewing suitable candidates for jobs within an organisation.

**Trainee audit:** The AGSA specific training and development programme designed to increase the pool of designated groups.

## **1.11 OUTLINE OF CHAPTERS**

Table 1.1 provides an outline of the chapters.

**Table 1. 1*****Outline of the Chapters***

<b>Chapters</b>	<b>Description</b>
Chapter 1: Introduction and background to the study	This chapter outlines the introduction to the study, which is followed by the problem statement, aims of the study, research questions and significance of the study.
Chapter 2: Meta-theoretical context of employment equity	This chapter discusses conceptualising EE, an overview of EE, EE in terms of recruitment and training and development.
Chapter 3: Implementing employment equity in South Africa	This chapter discusses legislations governing the implementation of EE.
Chapter 4: Research methodology	This chapter focuses on research design and methodology.
Chapter 5: Analysis and discussion of research findings	This chapter of this study focuses on the analysis of data and findings.
Chapter 6: Research conclusions and recommendations	This chapter provides a conclusion and recommendations. It also identifies the limitations of the study and areas for future research

*Source.* Author's own work

## **1.12 CHAPTER SUMMARY**

In this chapter, the researcher focused on the introduction and background of the study, followed by the problem statement, aims of the study, research questions and significance of the study. The chapter included the qualitative research methodology, the ethical considerations, and the strengths and limitations of the study. The study's purpose was to evaluate the management perspective on the implementation of employment equity at the AGSA. Chapter 2 will focus on literature review with specific reference to conceptualising EE, an overview of EE, EE in terms of recruitment and training and development.

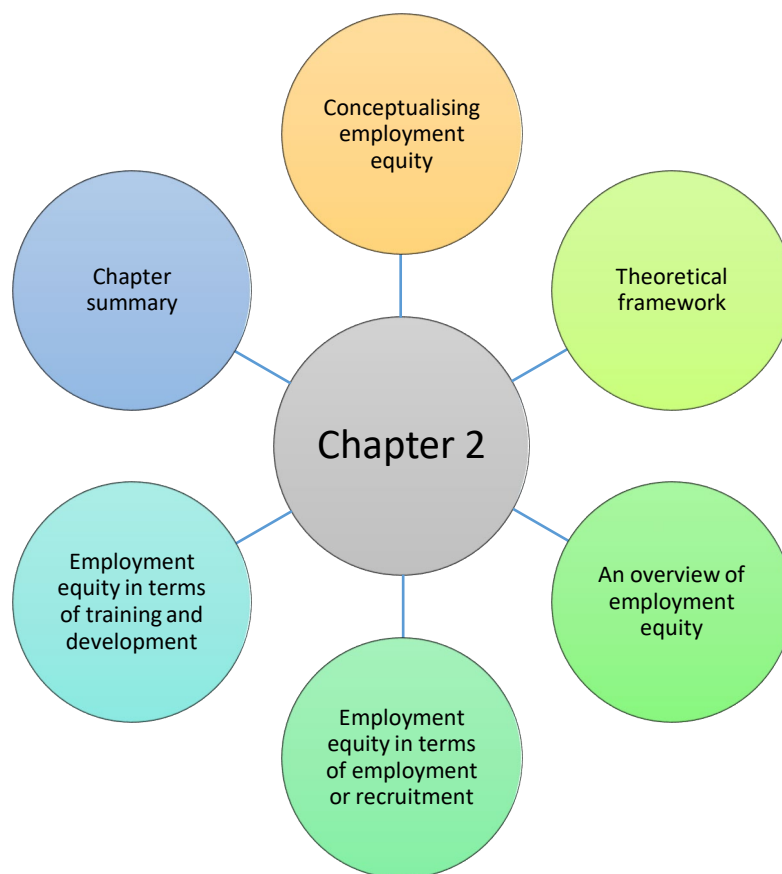
# CHAPTER 2 META-THEORETICAL CONTEXT OF EMPLOYMENT EQUITY

## 2.1 INTRODUCTION

Chapter 2 focuses on a literature review with specific reference to the meta-theoretical context of employment equity. This chapter will also discuss employment equity in South Africa in terms of a legislative framework, a conceptual framework as well as a managerial response to employment equity.

**Figure 2. 1**

*Overview of the Chapter*



*Source.* Author's own work

## **2.2 CONCEPTUALISING EMPLOYMENT EQUITY**

### **2.2.1 Defining employment equity**

Initially, the term EE was used in Canada to refer to a thorough planning process used by employers to identify and eliminate discrimination in employment policies and practices, remedy the effects of prior discrimination through active recruitment, selection, and training of people of colour, and ensure that minorities are appropriately represented throughout the organisation (Jain & Hackett, 1989). Later, Mabunda (2016) explained that the term EE is a complex one that can mean different things to different people and in different international contexts. He went on to define EE as the process of fostering an environment where employees are treated fairly and equally regardless of their race, culture, colour, and creed. EE refers to actions made to advance equal opportunities and assure that prejudice won't reoccur (Maleka & Siziba, 2019). According to the EEA, EE is a policy for promoting equality of opportunity and fair treatment in the workplace through the elimination of unjustified discrimination and the implementation of affirmative action measures to address the disadvantages in employment experienced by designated groups to ensure equitable representation at all occupational levels in the workforce (RSA, Department of Labour, 1998a).

### **2.2.2 Employment equity monitoring**

In South Africa, the EEA mandates that employers create EE plans and specify the processes that will be used to assess the plan's execution and determine if acceptable progress toward implementing EE is being made (RSA, Department of Labour, 1998a). Planning, organising, directing, and controlling are among the managerial duties performed within the company. Goal setting, formulating strategies to achieve those goals, and creating plans to integrate and coordinate operations are all parts of planning. Controlling is a management task that helps the organisation develop evaluation tools to determine whether things are proceeding according to plan. Managers are given this responsibility for implementing and monitoring EEA since they are responsible for planning, organising, leading, and controlling (Koenane, 2017).

### **2.2.3 Employment equity practices**

In terms of the EEA, designated groups in South Africa mean “black people, women and people with disabilities” (RSA, Department of Labour, 1998a). According to Coetzee (2015), EE is one of the contested policies and viewed as creating challenges for South African managers. The EEA aims to ensure an equitable representation of designated groups in all occupational levels in the workforce and that unfair discrimination is eliminated. In ensuring that these expectations are met, employers are expected to develop and regularly evaluate their EE plans (Oosthuizen et al., 2019). This is a clear indication of how important it is to ensure that organisations have effective programmes to achieve EE in workplaces. However, Maleka and Siziba (2019) argue that despite the good intention of introducing the EEA, not much has been done or achieved to better the lives of designated groups, as there are still many barriers that need to be addressed, particularly in government departments.

## **2.3 THEORETICAL FRAMEWORK**

Theories of diversity are discussed in detail in the following section.

### **2.3.1 Cognitive Diversity Hypothesis**

Cognitive diversity, according to Bright and Cortes (2019), describes differences in team members' knowledge, perspectives, and experiences. Numerous researchers assert that physical diversity traits like race, age, or sex (also known as bio-demographic diversity) positively impact performance because team members bring distinct cognitive qualities based on their experiences from their demographic background. According to Bright and Cortes (2019), while homogenous groups may initially outperform culturally varied groups, diverse groups eventually gain from having access to a greater variety of problem-solving options.

According to the cognitive diversity hypothesis, these advantages result from the variety of viewpoints the group members' cultural diversity creates. On the other hand, because they are unfamiliar, members of different groups take longer to work well together. This difference explains why homogenous groups do better than heterogeneous groups in the beginning phases of group functioning. Other research has demonstrated that ethnically diverse groups work more effectively than homogenous groups at decision-making tasks

and are more imaginative and creative. While varied groups may be less effective overall, homogeneous groupings may be more effective (Bright & Cortes, 2019).

### **2.3.2 Similarity-Attraction Paradigm**

According to Bright and Cortes (2019), the similarity attraction hypothesis explains how diversity can harm an organisation. According to several studies, employees operating in various work units may have a weaker sense of attachment, miss work more frequently, and are more likely to leave their jobs. One fundamental theory that attempts to explain why this occurs is the similarity-attraction theory, which holds that people are drawn to those with similar attitudes. Interpersonal attraction frequently has attitudes and beliefs as antecedents. However, additional characteristics like ethnicity, age, sex, and socioeconomic class can be used as indicators to point to more profound aspects of our personalities (Bright & Cortes, 2019).

### **2.3.3 Social Cognitive Theory**

According to social cognition theory, categorisation is a way for people to make complex information easier to understand and manage (Bright & Cortes, 2019). Bright and Cortes (2019) state that persons are frequently classed by their appearance, race, sex, and age. These categories allow people to rapidly and readily compartmentalise data. Thus, automatic processing occurs, and beliefs about a particular race are engaged when a person sees a member of that race. Stereotypes, which refer to the over-generalisation of traits concerning big groups, are associated with this categorisation. Prejudice and discrimination are built on stereotypes. In a work-related setting, classification and stereotyping are sometimes forbidden while making employment decisions. This method is incompatible with one that values diversity, regardless of whether it is unlawful (Bright & Cortes, 2019).

### **2.3.4 Social Identity Theory**

Another justification for why variety could have a bad result is social identity theory. According to the social identity theory, people categorise people as belonging to an in-group or an out-group when they first meet them (Bright & Cortes, 2019). People frequently see in-group individuals as varied while viewing out-group members as homogeneous. In other words, people believe that members of the outside group share their attitudes, habits, and traits (Bright & Cortes, 2019).



### **2.3.5 Schema Theory**

Schema theory explains how people encode knowledge about others based on their demographic qualities, according to (Bright & Cortes, 2019). Individuals store units of information and knowledge as having patterns and relationships, resulting in schemas that can be used to assess oneself or others. People categorise people, events, and objects as a function of the prior perceived knowledge or beliefs encoded in such schemas. They then analyse recently encountered people using these categories to decide how to connect with them (Bright & Cortes, 2019).

Employees form schemas about co-workers based on their ethnicity, gender, and other diverse qualities, according to the schema theory. They also develop schemas about organisational rules, executive style, and working environments. The attitudes and behaviours that employees exhibit toward one another will be influenced by the schema that is established, which may be excellent or negative (Bright & Cortes, 2019).

### **2.3.6 Justification-Suppression Model**

According to Bright and Cortes (2019), the justification-suppression model describes how prejudiced people may act in accordance with their prejudices. People are said to experience prejudice in a two-step process, where they are prejudiced towards a particular group or person but feel conflicted emotions about it, which makes them more motivated to repress their prejudice than act on it. Prejudice theory contends that everyone has some form of prejudice, that this bias is learned early on, and that they find it challenging to overcome as they age. People utilize a variety of justifications to support their prejudices, which are frequently reinforced by close friends and family (Bright & Cortes, 2019).

## **2.4 AN OVERVIEW OF EMPLOYMENT EQUITY**

### **2.4.1 International context**

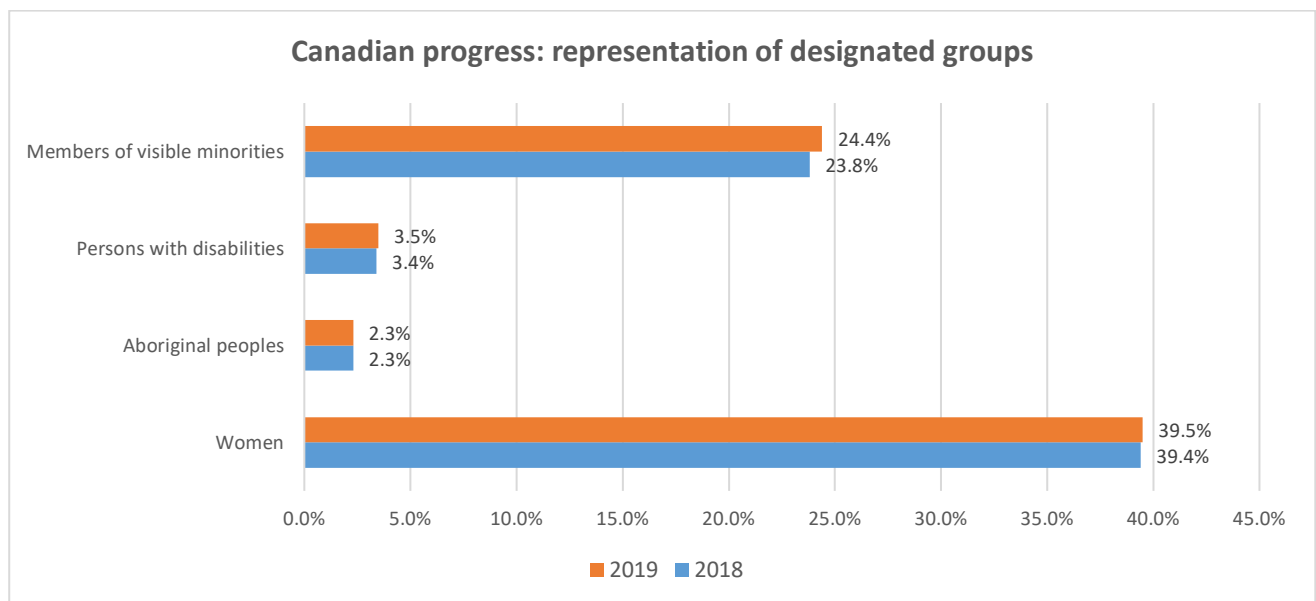
The 1984 Royal Commission Report Equality in Employment sparked EE initiatives in Canada (Kipang & Zuberi, 2018). According to Kipang and Zuberi (2018), regularly collecting and monitoring worker demographic data was mentioned in this report as a critical component in developing and evaluating EE programmes and a way of eliminating hurdles experienced by specifically defined groups. The success of an EE programme is

determined by the outcomes (Kipang & Zuberi, 2018). Results must be measured, which necessitates the collection of data. According to the Commission, employers should be obligated to obtain and collect information from their employees on including women, people with disabilities, and certain ethnic and racial groups in their workforces by occupational categories (Kipang & Zuberi, 2018).

The Minister of Labour is required by the Employment Equity Act to produce and provide an annual report to Parliament on the status of EE in the federally regulated private sector (Canada, Employment and Social Development Canada, 2020). This report summarises and emphasises the results accomplished by companies subject to the mandated EE programme for the four specified groups of women, aboriginal peoples, individuals with disabilities, and members of visible minorities for the 2019 calendar year (Canada, Employment and Social Development Canada, 2020). The Act strives to create workplace equity by ensuring that no one is refused employment or benefits for reasons unrelated to competence (Canada, Employment and Social Development Canada, 2020). The Act aims to remedy the conditions of disadvantage in employment that the four specified groups face to achieve that purpose. The Act upholds the notion that EE entails more than treating people equally; it also necessitates particular procedures and accommodations for differences (Canada, Employment and Social Development Canada, 2020). Figure 2.2 depicts a minor rise in women's participation from 39.4% in 2018 to 39.5% in 2019. In 2019, aboriginal peoples' representation was maintained at 2.3%. Persons with disabilities have increased their representation in the federally regulated private sector from 3.4% in 2018 to 3.5% in 2019, while members of visible minorities have increased their representation in the federally regulated private sector from 23.8% in 2018 to 24.4% in 2019.

**Figure 2. 2**

*Canadian Representation of Designated Groups*



*Source.* Adapted from the 2020 Employment Equity Act Annual Report

According to Burger et al. (2016), the first attempts at redress and positive action to alleviate unfairness were made in India, where affirmative action rules were implemented shortly after independence in 1947 with ratifying a new constitution. Even though affirmative action has been in place for decades, Mabunda (2016) claims that the concept of positive discrimination still sparks debate, acrimony, and emotion and has even contributed to India's government changing hands. Positive measures, such as access quotas for scheduled castes and tribes, were explicitly provided for in the 1950 Constitution (Burger et al., 2016). The scope of positive discrimination measures, which is the Indian word for affirmative action, is limited to the public sector, concentrating on education and employment. Quotas for college admission, medical and engineering school admission and preferred employment in government and public businesses are the primary tools. At the same time, seats in parliament and state legislatures are reserved for scheduled castes and scheduled tribes (Burger et al., 2016).

Brazil is a country with a history that is similar to that of South Africa due to its ethnic diversity and income inequality level (Burger et al., 2016). Despite Brazil's colonial history and the comparatively late abolishment of slavery, affirmative action policies were only

implemented nearly a decade after the country's return to democratic rule in 1985 (Burger et al., 2016). According to Burger et al. (2016), affirmative action in Brazil, particularly in education, mixes race and class in the selection of recipients. Affirmative action policies in Brazil are implemented at all levels of government, with the most common levers being access to higher education and government procurement. Students from public high schools, blacks and brown people, descendants of indigenous peoples, women, and people with impairments are the beneficiaries (Burger et al., 2016). It all started in 1999 when the Brazilian municipality of Porto Alegre passed a law requiring that five percent of the workers employed by public contractors be black. In 2012, the Brazilian government took the most daring step by enacting the Social Quota Law, which formalises affirmative action in all public federal colleges (Burger et al., 2016). According to the law, half of all new admissions spaces at federal public colleges must be designated for students graduating from public high schools (Burger et al., 2016).

According to Mabunda (2016), the Civil Rights Act of 1964, which prohibits discrimination based on race, colour, religion, sex, and national origin, supports the implementation of EE in the United States of America (USA). Because EE is supported by legislation in the United States, the government plays a crucial role in implementing it smoothly (Mabunda, 2016). The government plays a redistributive role when it comes to gaps in education, income, and employment (Mabunda, 2016). According to Mabunda (2016), EE implementation had progressed to the point that the Equal Opportunity Employment Commission established quotas for the employment of designated groups in the 1970s. The Equal Employment Opportunity Commission is a federal law enforcement organisation in the United States that enforces anti-discrimination rules in the workplace. Nonetheless, even though EE policies have been in place in the United States since 1964, they continue to be a source of discontent for persons from non-designated groups due to legal and political developments at all levels of society (Mabunda, 2016). Affirmative action strategies such as appointing people from designated groups to national spheres of government significantly impact the national employment profile (Mabunda, 2016).

#### **2.4.2 African context**

Rwanda has prioritised women's participation in local administration, in line with international efforts (Nyiransabimana, 2018). The country attempted to democratise

leadership and develop venues for growing leaders, primarily women and youth, who had traditionally been excluded from governance (Nyiransabimana, 2018). Women were hesitant to pursue leadership positions in the pre-1994 political era. They now boldly run for elected office, and gender is no longer an impediment to leadership (Nyiransabimana, 2018). Gender is defined as the social trait and possibilities associated with being male or female and the connections between women and men, girls and boys, according to Rwanda's National Gender Policy (Rutaremara, 2018). Rwanda has ratified the Convention on the Elimination of All Forms of Discrimination Against Women (Rutaremara, 2018). The Constitution of the Republic of Rwanda of 2003 declares in its preamble that the government is devoted to the ideals of gender equality and complementarity in national development (Rutaremara, 2018).

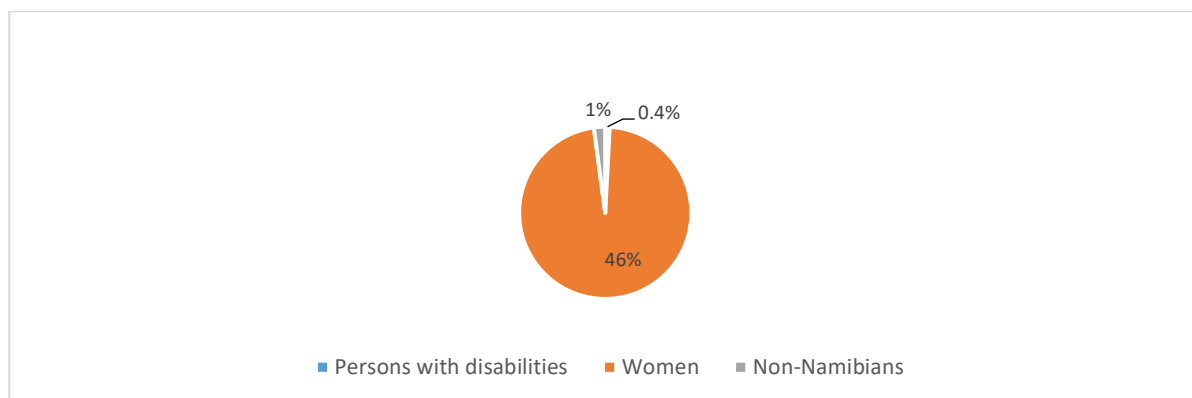
Apart from the Constitution, there appear to be no unique pieces of legislation in Lesotho that address and promote gender equality and representation (Mojapelo & Faku, 2019). According to Akala (2019), gender change was not a priority in Kenya when it gained independence in 1963. In the late 1980s, the fight for gender equality was at its peak. Gender equality was aided by rising global support for gender equality (Akala, 2019). According to Mandoga (2017), the Kenyan government implemented legislation barring gender discrimination in the workplace. The Employment Equity Act, No. 11 of 2007, was one of the policy positions (Mandoga, 2017). Gender discrimination in appointments, promotions, and access to decision-making positions is prohibited under the Act (Mandoga, 2017). On the other hand, South Africa rooted gender changes in post-1994 policies, formalising affirmative action with the EE Act and the Broad-Based Black Economic Empowerment Act, No. 52 of 2003, which permitted historically disadvantaged groups to get preferential treatment (Akala, 2019).

Namibia gained independence from the South African Apartheid regime, according to the Commission for Employment Equity Annual Report (Republic of Namibia Employment Equity Commission, 2018). The Namibian government also passed the Affirmative Action Act No. 29 of 1998, which attempted to change the workforce, which at the time matched the marginalisation of non-white personnel (Republic of Namibia Employment Equity Commission, 2018). The EEA, on the other hand, is a policy instrument in South Africa that promotes affirmative action and organisational diversity in post-apartheid South Africa to improve the economic involvement of designated groups (Breakfast & Maart,

2019). Unequal distribution of employment, wages, and occupations along racial lines demonstrated the Namibian workforce at the time. Employee statistics collected from employers' affirmative action reports, on the other hand, revealed that the goal of converting Namibia's workforce into a more equitable and demographically representative one had not been met (Republic of Namibia Employment Equity Commission, 2018). Figure 2.3 reflects that from 2017-2018, persons with disabilities represent 0.4% of the workforce profile, 46% represent women, while 1% represent non-Namibians.

**Figure 2.3**

*Namibian Workforce Profile by Race, Gender, and Persons with Disabilities*



*Source.* Adapted from the 2017-2018 Commission for Employment Report

According to Mandoga (2017), the Ethiopian government legislated the equal chances policy. The policy outlines steps institutions should take to ensure that under-represented groups are aware of job openings. Similarly, South Africa's and Kenya's Employment Equity Acts does not have a policy statement outlining its measures for assisting higher education institutions in reducing gender gaps (Mandoga, 2017). Due to the lack of such operational constraints and methods, women are exposed to the terrifying spectre of gender discrimination that the rules are designed to combat (Mandoga, 2017).

The scenario in Zimbabwe is not dissimilar to the African continent's overall prognosis, as outlined above (Mandoga, 2017). According to Mandoga (2017), one of the various initiatives the Zimbabwean government undertook to achieve the millennium development goals was to promote gender parity in educational leadership. By 2005, the goal was to raise women's involvement in senior management roles in all sectors to 30%

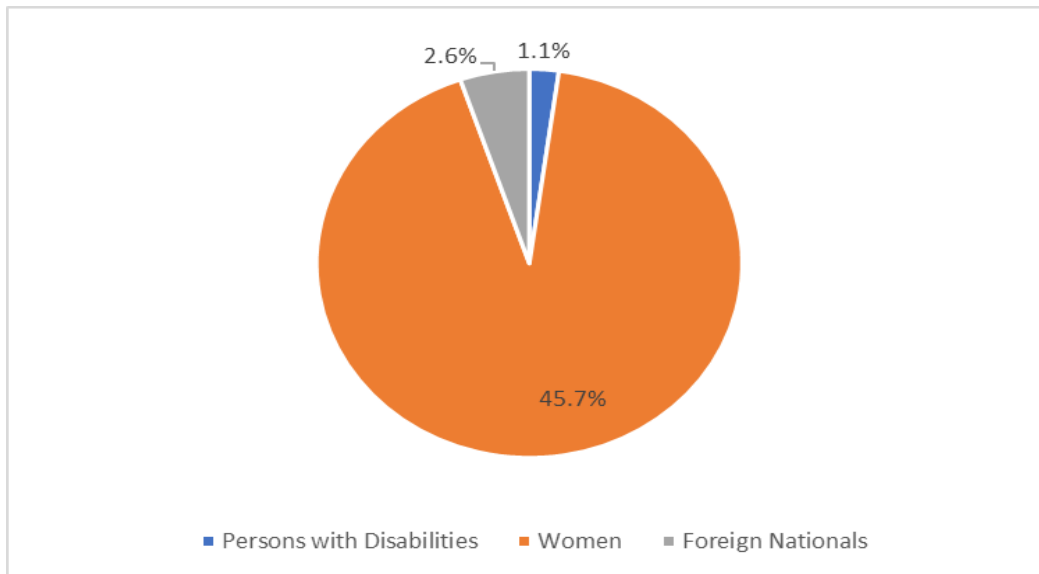
in parliament and 40% in senior civil service jobs. Even though the government has taken significant steps to achieve gender equality in education, the current scenario shows that more work has to be done to increase women's participation in decision-making positions (Mandoga, 2017). Zimbabwe's government has signed international conventions, treaties, declarations, and protocols on non-discrimination to demonstrate its commitment to ending gender inequality (Mandoga, 2017).

### **2.4.3 South African context**

According to Lebea and Kanjere (2019), EE was used in South Africa as a measure to eliminate imbalances brought on by employment disparities, discriminatory acts, and unjust promotions prior to April 27, 1994. Due to all these actions, it was imperative to correct the imbalances to comply with the Republic of South Africa's Constitution. The government started working to end discrimination against specific groups that weren't provided equal chances as required by the EEA to resolve the discrepancies. The Act strives to ensure that the effects of the apartheid system in South Africa's workplace are addressed by promoting equality of opportunity and fair treatment in the workplace through the eradication of unfair discrimination and the implementation of affirmative action policies. Lebea and Kanjere (2019) emphasise that there were imbalances in employment experienced by the designated groups before introducing the EEA, and the government needed to take action in the form of new legislation to address these imbalances in employment. Figure 2.4 reflects that from 2020-2021, persons with disabilities represent 1.1% of the South African workforce profile, 45.7% represent women, while 2.6% represent foreign nationals.

**Figure 2.4**

*South African Workforce Profile by Race, Gender, and Persons with Disabilities*



*Source.* Adapted from the 2020/2021 CEE report

## **2.5 EMPLOYMENT EQUITY IN TERMS OF EMPLOYMENT OR RECRUITMENT**

### **2.5.1 International context**

The human rights laws of Canada shield workers from discrimination. Although these laws differ from province to province, they typically guard against discrimination based on factors such as race, religion, sex, age, sexual orientation, handicap, and marital or family status. Canadian employment compliance can be confusing for organisations that are new to the country due to the country's complicated federal and provincial employment rules (Globalization Partners, 2022).

The original policy in the USA required federal contractors to take affirmative action to ensure that candidates were hired without regard to their race, creed, colour, or national origin, thereby attracting and retaining minorities who were previously underrepresented in the workforce relative to the country's population. The concept of changing US society so that minorities like blacks and other people of colour would eventually be seen and treated as equals emerged in the middle of the 20th century. Hispanics, African Americans, and women who were subjected to discrimination by white employers made



up most of the minority group. Minorities and women had been overlooked in recruitment and educational opportunities prior to the affirmative action executive order's passage, therefore this injustice was being rectified by giving these groups preferential treatment (Ncube, 2018).

Discriminatory practices are against the law in Brazil. In this view, discrimination is illegal under all conditions. However, laws that clearly mandate a preference in recruiting for those groups do not protect special categories of employees; rather, they ensure those workers access to the labour market by encouraging affirmative action (Lexology, 2021). On the other hand, British law prohibits giving preference to candidates from underrepresented groups over those with higher qualifications. Except for the limited and ambiguous tie-breaker situations, recruitment and selection decisions must be based on merit (Lemos et al., 2020).

### **2.5.2 African context**

In the study carried out in Malawi, Vitsitsi (2017) noted that, despite progress being made to ensuring that women hold executive positions all over the world, there are still obstacles to women's progression, such as cultural norms, stereotypes, and workplace policies and practices. These obstacles include recruitment procedures, work environments, and job placements that do not consider the requirements of underrepresented groups and their ability to advance in the workforce. The absence of formal recruitment processes and clear job descriptions for higher-level positions inside the organisation, in some cases, tend to be barriers to such advancement. Organisations are urged to hire skilled people, advance their recruitment strategies, and look for applicants with uncommon qualifications, experiences, and backgrounds.

In Namibia, the Prime Minister oversees posting job openings both inside and outside the public sector in accordance with the guidelines established by the Public Service Commission. For job categories that are exclusive to those offices, ministries, or agencies, the Public Service Commission may assign this responsibility to those entities, or to any other offices, ministries, or agencies, in accordance with any recruitment policy that the Public Service Commission has issued and that the Prime Minister has approved.

The notion that recruitment must be inclusive of all Namibians who may qualify rather than exclusive is represented in recruitment advertising (Somaeb, 2017).

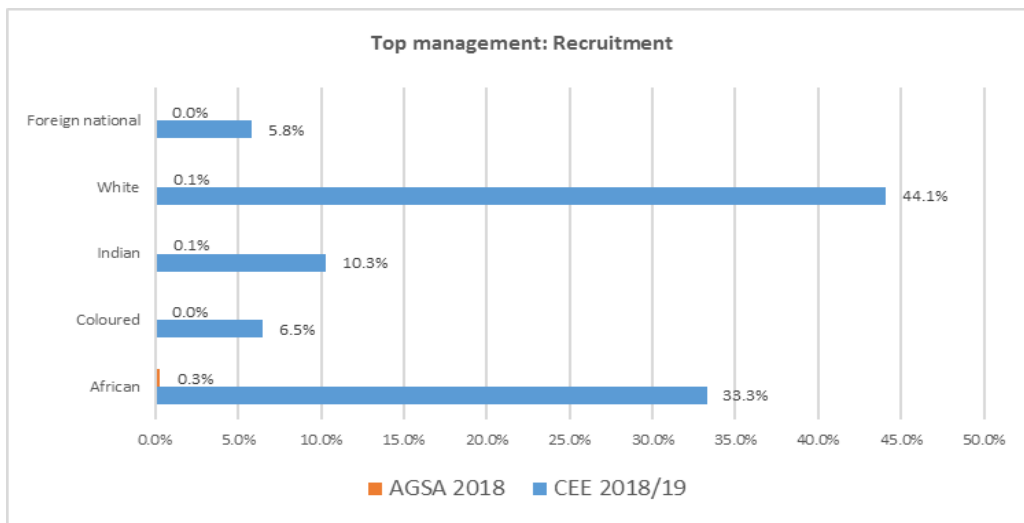
According to Dosumu et al. (2021) the development and performance of the construction sector in Rwanda are constrained by various issues. Design, monetary, technological, human resource, and productivity problems are just a few that the Rwandan building sector must deal with. Among these difficulties, the impact of human resources and productivity on the kinds of personnel that an organisation employ was significant. To maintain their competitiveness in the market, construction organisations must carefully choose employees who possess the necessary qualities and qualifications. The major strategy for doing this is to implement sensible recruitment and selection procedures. A construction organisation can better hire the best candidate for a position or job by using an efficient recruiting and selection process. It was observed that most Rwandan construction organisations do not adhere to the proper recruitment and selection procedures set forth by their company. Inadequate recruitment and selection procedures result in high staff turnover, high staff absenteeism, job rework, high training costs, labour unrest, project delays, and low productivity in businesses (Dosumu et al., 2021).

### **2.5.1 South African context**

Since the introduction of EE in South Africa, employers still find it challenging to adhere to the requirements of the EE legislation, as seen above. Employers are also still under pressure to balance job satisfaction through fair employment practices. The non-demographic representation of employees continues to reflect that organisations have done little to reflect good progress in correcting the past imbalances (Lebea & Kanjere, 2019). Support of Lebea and Kanjere (2019) is in line with Coetzee (2015) finding that while there has been evidence of success, there is still a lot expected from employers towards EE implementation. Not all designated groups benefit from the introduction of employment/ recruitment practices in South Africa (van der Heever et al., 2019). This view is also supported by the CEE report of 2018 and 2019. Figure 2.5 show that only 33.3% of top managers recruited in 2018 were African, while 75.6% of semi-skilled recruits were African. When considering the second designated group, females inclusive of persons with disabilities only represent 28.8% of the top managers recruited in 2018 compared to 43.9% of females recruited as semi-skilled employees (CEE, 2019).

**Figure 2. 5**

*Recruitment for the AGSA Top Management*



*Source.* Adapted from the 2018/2019 CEE report and the AGSA 2018 EE report

While there is still a lot that can be achieved by managers from designated groups, especially those in senior and top management positions, effort should be made to ensure that EE becomes a reality and that managers have decision making powers that can be used in the recruitment of EE candidates (Roman & Mason, 2015). They further elaborate that equal opportunities in the workplace require leaders who are committed to the advancement of EE in the workplaces. Figure 2.6 show that the EE annual report submitted by the AGSA in 2018 reports that only 1.6% of employees recruited at senior management in 2018 were African. Figure 2.7 show that only 2.2% of African and 0.3% of White employees were recruited and at professionally qualified (Auditor General of South Africa, 2018a).

**Figure 2.6**

*Recruitment for the AGSA Senior Management*



Source. Adapted from the 2018/2019 CEE report and AGSA 2018 EE report

**Figure 2.7**

*Recruitment for the AGSA Professionally Qualified*



Source. Adapted from the 2018/2019 CEE report and AGSA 2018 EE report

Lebea and Kanjere (2019) suggest that employers should give themselves time to examine the progress made towards EE implementation. This confirmed what du Plessis and Barkhuizen (2015) emphasised that there are still various limitations in terms of advancement opportunities of designated groups concerning women in particular. It was noted that employees reported under labour brokers were not counted for EE, as

confirmed by Senne and Nkomo (2015). Also, they further indicated that this practice was not promoting the intention of EE legislation.

As provided in the EEA (RSA, Department of Labour, 1998a, p. 18), affirmative action measures are designed for “ensuring that suitably qualified people from designated groups have equal employment opportunities and are equitably represented in all occupational levels in the workplace”. According to Coetzee (2015), affirmative action in South Africa is meant to reverse discriminatory practices towards designated groups. She explained that EEA deals specifically with affirmative action and requires that designated employers come up with measures to ensure that designated groups have equal employment opportunities in the workplace. In support of Coetzee (2015), Ebrahim (2018) emphasises that employers should reflect their affirmative action measures in their EE plans, including a reference to the employers’ programmes to achieve equitable representation of designated groups. While Oosthuizen and Mayer (2019) indicate that employers should invest in technology to improve how EE processes are managed and to ensure that better opportunities for employees are created.

EE policies have been identified as essential drivers in employment to reduce discriminatory practices in the workplace. It should be noted that EE policies have played a significant role in ensuring that diversity takes place; and employees from designated groups gain an advantage in employment opportunities, this included using affirmative action as the significant intervention to eliminate past discrimination (Hideg & Ferris, 2014). However, the study conducted by Dingindawo et al. (2016) found that while there have been positive results about affirmative action, designated groups remain underrepresented. This view is also supported by the CEE report of 2018 and 2019 (CEE, 2019).

According to Lebea and Kanjere (2019), affirmative action measures are not always effective as challenges lead to failure. They further elaborate on the reasons for some failures in implementing affirmative action measures, such as lack of commitment, no explicit documented affirmative action programmes, and no strategies in place to advance previously disadvantaged employees. Even though the introduction of affirmative action measures in the workplaces has improved the representation of designated groups, more still need to be done to improve the representation of women in particular (Akala, 2019).

It must be noted that the topic of affirmative action or policy continues to create more disparities and weaken the intention it was developed to achieve (Attoe, 2018). In addition, he suggested that an alternative policy should be developed to substitute affirmative action as the current policy is not addressing the inequalities caused by past discriminatory practices. Similarly, Lebea and Kanjere (2019) allude to the barriers that continue to impact the implementation of the EE such as no communication of progress in terms of EE implementation, no appreciation of knowledge where designated groups recruitments are worried and no strategies in place to fast-track the career development of designated groups.

According to Attoe (2018), affirmative action programmes were established to ensure equitable representation of employees regardless of their ethnic group, race or gender. Also, affirmative action was meant to reverse or stop the recurrence of discrimination. While implementing affirmative action measures is crucial, people continue to raise questions if the programmes are achieving the results intended to be achieved, such as correcting past discrimination (Coetzee, 2015). Therefore, affirmative action measures should continue to be a tool used to promote equal opportunities in the workplace and to eliminate barriers of discrimination, including broad-based black economic empowerment, which also serve as another tool to correct imbalances of the past (Breakfast & Maart, 2019).

## **2.6 EMPLOYMENT EQUITY IN TERMS OF TRAINING AND DEVELOPMENT**

### **2.6.1 International context**

Didier (2020) claims that Chile, an underdeveloped nation in Latin America, has a good training system, making it a strong candidate for worldwide comparison in the field of active labour market strategies. The Chilean training system might be categorised as an employer-based training system using the conventional approaches. Organisations serve as the decision-makers for training incentives to ensure adequate allocation of training investment in the workforce.

Anitha and Bhavana (2016) found that training is focused on individual development in addition to the organisation in their study on the effects of training effectiveness on levels of morale and creativity with reference to Indian railways and metro. Skills, morale, satisfaction, and general well-being help shape a person's personality from the inside out. Anitha and Bhavan (2016) refer to India's strength as its human resource. Pre- and post-training observations by Anitha and Bhavana (2016) revealed a change that has a favourable impact on training initiatives. Additionally, they state that the organisation spends very little or rather considers investing in training programmes since it is concerned about the benefits in terms of increased productivity that reflects skill capital.

According to a study by Hamid et al. (2018) on training effectiveness and employee performance in a Malaysian government-linked company, rivalry between organisations is becoming more and more significant in the twenty-first century. It is due to the training programme's continued quality in the face of market rivalry as well as its acceptance as an enterprise for the organisation. They investigate how training in organisations is a continual learning process designed to alter employee aptitude, knowledge, and attitudes to improve work performance. Training must enhance the trainee's aptitude and performance to be effective. Worker learning, aptitudes, capacities, and behaviour are all improved by training. Employee training is equivalent to investing in the employee, the most asset in the organisation (Hamid et al., 2018).

### **2.6.2 African context**

Asfaw et al. (2015) asserts that developing nations like Ethiopia can apply these lessons to their expanding economies. Employing qualified individuals is a requirement for managing any size organisation. Specific job skills needed for a position in each organisation are not sufficiently taught in the formal educational system. Few employees possess the necessary talents, competencies, skills, and knowledge to operate effectively. As a result, many people need lengthy training to get the skills needed to significantly contribute to the organisation's growth. While development deals with the general improvement and expansion of individual ability and capacities through conscious and unconscious learning, training is the imparting of a specific skill to execute a particular task. It is important to note that Ethiopia has a sizable number of non-profit organisations that employ a sizable number of people with a variety of abilities (Asfaw et al., 2015).

Despite the numerous training and development activities in the various countries, Hussein (2019) claims that there is a widespread shortage of skills, notably in local government and among councillors. Hussein (2019) notes that training and development programmes for council members in Malawi are sporadic, chaotic, poorly organised, and unsystematic. Due to a lack of cooperation among training providers, there are also duplicate training programmes. As a result, both the government and development partners are highly concerned about how to improve the delivery of public services in local government through effective training and development of council members.

Training is a crucial component of human capital management in Nigeria and the fastest-rising aspect of employee performance. Training is seen as a means of communicating the business goal to employees and enhancing worker productivity (Adeyi et al., 2018). It seems to be one of the pillars that supports the survival of businesses. The importance of hiring qualified employees cannot be overstated when managing a business. The recommended educational plan does not adequately prepare students for the job skills required to work in organisations. As a result, there is a continuing need for personal growth for a person, and training is essential to this process. Due to bad retention strategies, a low pay structure, competing goals, and agency issues, employees lack motivation to work. Due to structural problems, Nigeria is experiencing a lot of these problems (Adeyi et al., 2018).

### **2.6.3 South African context**

In terms of the Skills Development Act (SDA) No. 97 of 1998, employers are encouraged to enhance the employment possibilities of designated groups affected by unfair discrimination and eliminate those barriers through training and development (RSA, Department of Labour, 1998b). Mabe et al. (2018, p. 718) define training as a "planned effort by a company to facilitate employees learning of job-related competencies". While Rabie et al. (2016, p. 1010) define training as "a systematic approach to learning to develop individual, team and organisational effectiveness through improving their knowledge, developing skills, and bringing about attitude and behavioural changes, to perform these effectively and efficiency". Mabe et al. (2018) suggested that training should be aligned to employees needs as it creates a happy employee and improves

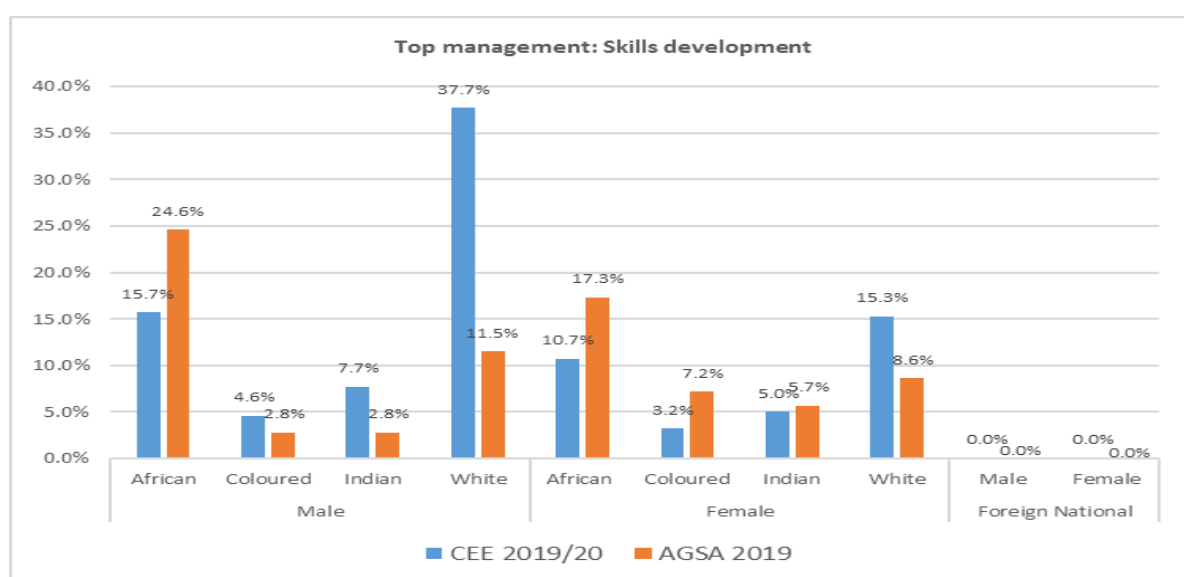


efficiency and performance. Similarly, the training of designated groups can still play a significant role in achieving employment equity objectives (Lebea & Kanjere, 2019). They suggested that providing training initiatives such as learnerships, apprenticeships, mentoring and coaching to designated groups will contribute to the achievement of EE targets while empowering those who attended the training.

The CEE report released in 2020 suggests that 23.7% of employers have challenges associated with training and development. Figure 2.8 indicate that 46.9% of designated groups in top management had received training in skills development programmes, while Figure 2.9 show that only 60.2% from senior management. Figure 2.10 show that only 71.3% from professionally qualified and 46.9% from skilled technical (CEE, 2020). The study conducted by Maleka and Siziba (2019) found that not having enough mentors contributes to challenges towards designated groups' development. The AGSA annual report of 2018 reflected that 90.1% of the total number of people from designated groups received training supporting EE targets well (Auditor General of South Africa, 2018a). In the AGSA annual report of 2019, it was reported that almost a similar number of designated employees were trained, namely 91.0% (Auditor General of South Africa, 2019a).

**Figure 2.8**

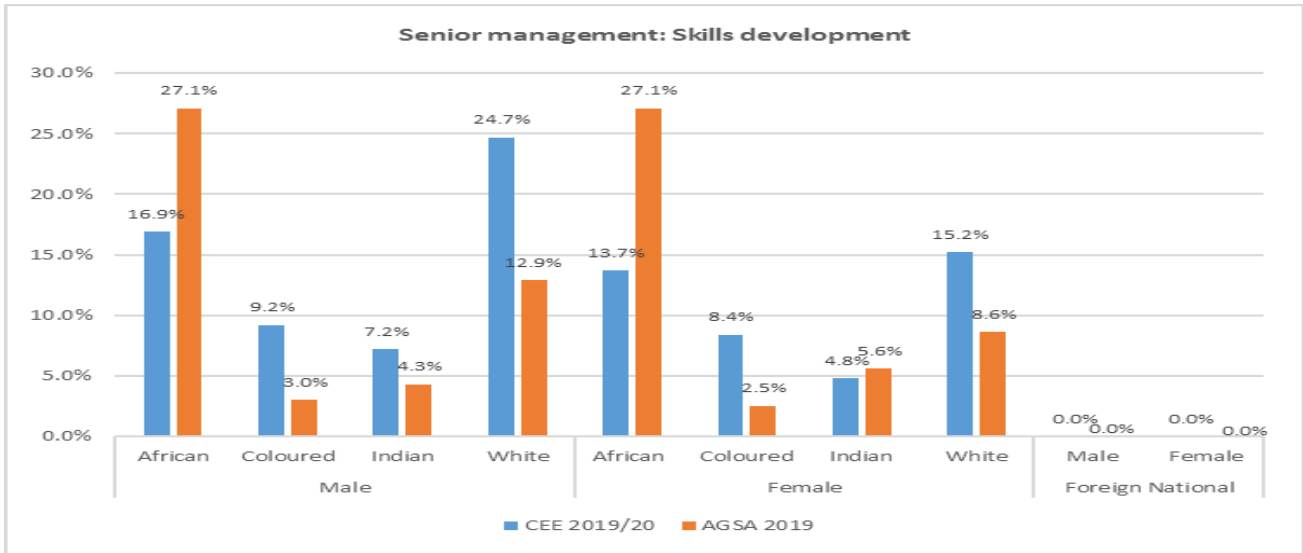
*Skills Development for the AGSA Top Management*



Source. Adapted from the 2019/2020 CEE report and the AGSA 2019 EE report

**Figure 2.9**

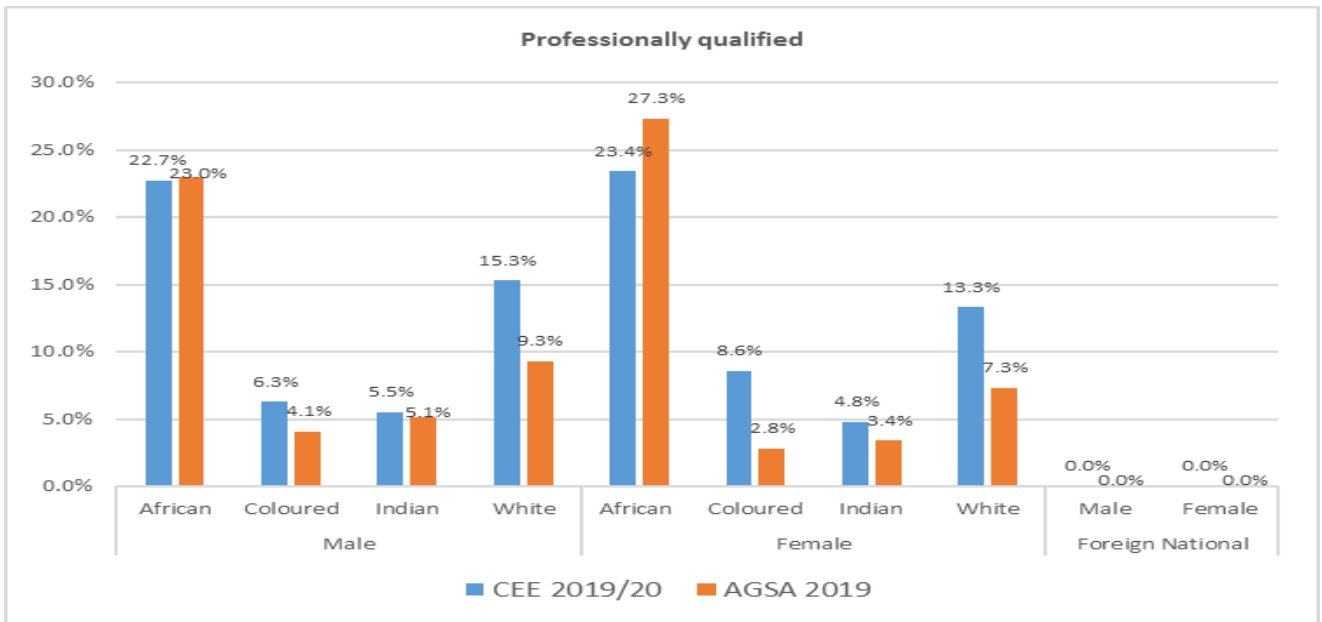
*Skills development for the AGSA senior management*



Source. Adapted from the 2019/2020 CEE report and AGSA 2019 EE report

**Figure 2.10**

*Skills Development for the AGSA Professionally Qualified*



Source. Adapted from the 2019/2020 CEE report and AGSA 2019 EE report

Having looked at the training and development used to fast-track the achievement of EE targets, Rabie et al. (2016) found that small companies do not necessarily invest in training and development due to the cost associated with training and that employees once they are developed they start to look for other opportunities outside the organisation. In contrast to Rabie et al. (2016), Walters and Rodriguez (2017) argue that, as expected, investment in training and development improves employees' skills and increases productivity. They, therefore, believe that the impact of training is mainly positive to organisations. This view is also supported by the National Development Plan 2030. It suggests that organisations should invest more in the development of their employees as this will not only benefit employees (The Presidency, 2016). The report emphasised the development of designated groups.

## **2.7 CHAPTER SUMMARY**

The purpose of this chapter was to provide a brief discussion of meta-theoretical context of EE with specific reference to conceptualising EE. The chapter also discussed an overview of EE in terms of international, African, and South African context, EE in terms of employment or recruitment with specific reference to international, African, and South African context, and EE in terms of training and development with specific reference to international, African, and South African context.

Chapter 3 deals with the progress made with implementing EE in South Africa especially since 1994.

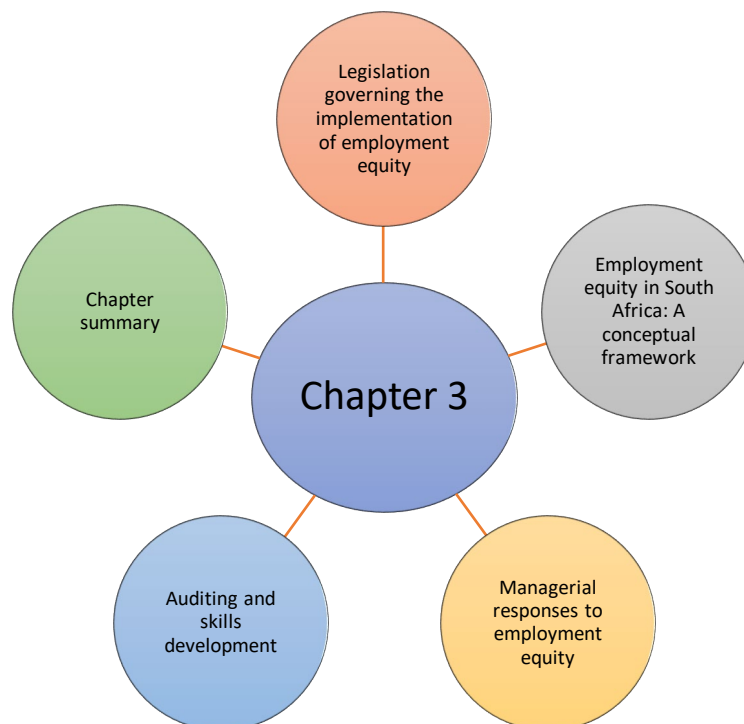
# CHAPTER 3 IMPLEMENTING EMPLOYMENT EQUITY IN SOUTH AFRICA

## 3.1 INTRODUCTION

The previous chapter discussed the meta-theoretical context of EE. This chapter focuses on implementing EE in South Africa with a focus on the legislative framework with particular attention to the Constitution of the Republic of South Africa, Act No. 108 of 1996, Employment Equity Act, No. 55 of 1998, Employment Service Act, No. 4 of 2014, White Paper on the Transformation of the Public Service (1995), and White Paper on Affirmative Action in the Public Service (1998). Employment equity in South Africa a conceptual framework is discussed with specific attention to equality in the workplace, affirmative action, designated groups, training and development and recruitment. The chapter also discusses managerial responses to employment equity, auditing and skills development focusing on an overview of skills development in the public sector and the AGSA as well as TA programme in the AGSA.

**Figure 3. 1**

*Overview of the Chapter*



Source. Author's own work

## **3.2 LEGISLATION GOVERNING THE IMPLEMENTATION OF EMPLOYMENT EQUITY**

The EE legislative framework will now be discussed, the focus will be on the Constitution of the Republic of South Africa Act, Employment Equity Act, Employment Services Act, White Paper on the Transformation of the Public Service, and White Paper on Affirmative Action in the Public Service.

### **3.2.1 Constitution of the Republic of South Africa Act, No. 108 of 1996**

The South African government has incorporated equality in the Republic of South Africa's Constitution, Act No. 108 of 1996, and this Constitution marks a significant shift in the country's orientation toward healing past divisions, constructing a society based on democratic values, social fairness, and fundamental rights, and enhancing the quality of life for all citizens (Wessels & Naidoo, 2021). Budeli-Nemakonde (2016) alludes that South Africa adopted a constitution that gives everyone the right to equality to address prior inequities produced by unfair discrimination. Furthermore, the Constitution of the Republic of South Africa was the first attempt to attain better social justice and equality and correct past unfair discrimination (Budeli-Nemakonde, 2016).

The Bill of Rights is clearly stated in Chapter 2 of the Constitution, indicating that it is a cornerstone of democracy in South Africa. It affirmed the democratic values of human dignity, equality, and freedom, and it enshrined the right of all people in South Africa. According to Budeli-Nemakonde (2016) all citizens have the right to equal protection and benefits under the law, according to the Constitution. Furthermore when it came to defending the right to equality, the Constitution recognised that in order to achieve equality in South Africa, both formal and substantive equality were required (Budeli-Nemakonde, 2016). Formal equality refers to treatment equality, but substantive equality extends beyond the idea of equal treatment (Budeli-Nemakonde, 2016). Additionally, the Constitution not only proclaims the right to equality as the full and equal enjoyment of all rights and freedoms, but it also allows for the advancement of those rights and freedoms by protecting and advancing those groups of people who are disadvantaged by discrimination (Wessels & Naidoo, 2021).

Apartheid was one of the world's most cruel and oppressive political systems, and South Africa was one of the countries that experienced it (Lebea & Kanjere, 2019). The growth of human rights standards and labour practices that advocate for the concepts and practice of justice and fairness has been permitted by creating the new democratic South Africa in 1994 (Lebea & Kanjere, 2019).

According to Section 9 of the Constitution, equality entails the full and equal enjoyment of all rights and freedoms. Legislative and other measures aimed to protect or advance people, or groups of people disadvantaged by unfair discrimination, may be taken to promote equality. The state may not discriminate against someone unfairly on one or more grounds, such as “race, gender, sex, pregnancy, marital status, ethnic or social origin, colour, sexual orientation, age, disability, religion, conscience, belief, culture, language and birth”. No one may engage indirect discrimination against anyone based on one or more of the grounds mentioned above. Discrimination on the grounds described above is unjust unless it can be proven that the discrimination is justified.

### **3.2.2 Employment Equity Act No. 55 of 1998**

The Employment Equity Act, No. 55 of 1998, was enacted by the South African Parliament and assented by the president two years after the Constitution of 1996 was adopted and put into effect (Wessels & Naidoo, 2021). Institutional restructuring is required to address the employment inequities created by the discriminatory laws of the colonial and apartheid eras in South Africa. The EEA premise aims to establish an equal environment where businesses can gain a competitive advantage and flourish sustainably (Roman & Mason, 2015).

The primary goal of the EEA is for all designated employers, and hence all organs of state, to be required to take affirmative action measures (Mhlongo, 2021). According to Lebea and Kanjere (2019), the EEA was enacted in 1998 to achieve workplace equality by:

- Eliminating unfair discrimination in the workplace to promote equal opportunity and fair treatment, and

- Implementing affirmative action measures to address the disadvantages that designated groups have in the workplace, ensuring that they are fairly represented at all levels of the workforce.

Every employer is required to take steps to promote equal opportunity in the workplace by eliminating unjust discrimination in any employment policy or practice, according to Section 5 of the Employment Equity Act, No. 55 of 1998. Section 6 emphasises, on the other hand, that affirmative action measures consistent with the EEA's aim, as well as distinguishing, excluding, or preferring any person based on an inherent necessity of a job, are not unfair discrimination. Affirmative action measures conducted by a designated employer under Section 15 of the EEA, on the other hand, must include steps to identify and eliminate employment barriers, such as unfair discrimination, that harm people from designated groups. Measures to promote workplace diversity based on equal dignity and respect for all persons must be included. Finally, establishing reasonable accommodations for people from designated groups is required to guarantee that they have equal opportunities and are fairly represented in a designated employer's workforce.

Despite the EEA's good intentions, Oosthuizen et al. (2019) suggest that, while EE and affirmative action tactics were used to correct injustices perpetrated during apartheid, talented employees believe they are carrying people who cannot execute the work expected of them. Employees are frequently subjected to retaliation and prejudice and a lack of training and development, and victimisation.

Section 13 of the EEA outlines the responsibility of the designated employer, stating that to achieve EE, every designated employer must implement affirmative action measures for people from designated groups following the EEA. A designated employer must interact with its employees, undertake an analysis, develop an EE strategy, and report to the Director-General on its EE plan's implementation status. While responsibilities of designed employers are apparent, Mabunda (2016) suggest that organisations must consult with employees while performing an analysis report and implementing an EE plan. According to Section 16 of the EEA, employers must consult and try to agree with a representative trade union representing members at the workplace and their employees or representatives appointed by them. If there is no representative trade union, members are represented at work by employees or representatives nominated by them. Employees

from all occupational levels of the employer's workforce and employees from defined groups, and those not from designated groups must be represented by the representatives.

As previously indicated, companies must gather information and examine their employment policies, practices, processes, and working environment to identify employment barriers that adversely affect people from designated groups, as stated in Section 19 of the EEA. In order to establish the degree of underrepresentation of people from designated groups in various occupational levels in that employer's workforce, an analysis must include a profile of the designated employer's workforce at each occupational level.

Moreover, as stated in Section 20 of the EEA, businesses must design and implement an EE plan to achieve acceptable progress toward EE in their workforce. The objectives to be met for each year of the EE strategy must be stated in the plan. The plan must include numerical goals to achieve equitable representation of suitably qualified people from designated groups within each occupational level in the workforce, a timetable for achieving those goals, and strategies to achieve those goals. The analysis has identified the underrepresentation of people from designated areas groups. The timeframe for achieving goals and objectives other than numerical targets for each year of the plan must be included. The plan period must be specified. Procedures for monitoring and evaluating the plan's execution and whether reasonable progress is being made toward implementing EE must be included in the plan. Internal processes for resolving disagreements about the plan's interpretation or implementation must be included in the plan. The plan must include all members of the workforce, especially senior managers, who are accountable for monitoring and implementing the plan.

Finally, under Section 21 of the EEA, employers must report to the Department of Labour their progress in implementing their EE strategy. The reporting process is carried out by Section 21 reports, which are frequently utilised to track national progress, remove implementation barriers, and give data that may be used to guide future EE plans (Mabunda, 2016).



### **3.2.3 Employment Services Act, No. 4 of 2014**

The Employment Services Act, No. 4 of 2014, which went into effect in August 2015, tightens up the number of foreigners working in South Africa (Groenewald, 2017). The Act was passed to increase employment, boost productivity, lower unemployment, and offer training for low-wage workers (Groenewald, 2017). The purpose of the Act is further explained, according to Section 2, as to:

- improve the employment prospects of job seekers, particularly vulnerable job seekers,
- improve the employment and re-employment prospects of employees facing layoffs,
- facilitate access to education and training for job seekers, particularly vulnerable job seekers,
- promote employment growth and workplace productivity, and
- facilitate foreign nationals' employment in the South African economy.

According to Section 6 of the Employment Services Act, the Minister may develop work schemes after consultation with the board to help youth and other vulnerable workers find a job, stay at work, or find chances for self-employment. Furthermore, a scheme may include turn-around tactics, layoffs, re-training, or other employment possibilities, according to Section 7. Talent retention is a strategic concern for a company's survival, adaptability, and competitive advantage (Oosthuizen et al., 2016). Organisations in the knowledge economy face difficulty in optimising, creating, transferring, assembling, protecting, and exploiting knowledge assets that underpin organisational competencies, which in turn underpin their products and services (Oosthuizen et al., 2016).

### **3.2.4 White Paper on the Transformation of the Public Service, 1995**

The White Paper on the Transformation of the Public Service (1995), Chapter 10, emphasises the need for representativeness and affirmative action. Representativeness is a crucial principle of the new administration because it is one of the main foundations of a non-racist, non-sexist, and democratic society. While affirmative action is defined as laws, programmes, or activities designed to redress past imbalances and improve the conditions of individuals and groups who have been disadvantaged based on race,

colour, gender, or disability, according to the White Paper on the Transformation of the Public Service (1995).

Surprisingly, affirmative action in South Africa is aimed toward the empowerment of black people, who make up the majority, even though women and people with disabilities are also recognised groups (Breakfast & Maart, 2019). Affirmative action programmes will primarily target black people, women, and persons with disabilities, according to the White Paper on the Transformation of the Public Service (1998). As a result, effective affirmative action programmes will need to be based on a deep examination of the specific disadvantages of these three groups suffering equally specific and distinct strategies for overcoming them. On the other hand, Kekana (2019) noted that in order to promote EE after 1994, South Africa's democratic government devised policies such as affirmative action, which are not unique to the country. Kekana (2019) maintains that affirmative action policies are a blatant kind of reverse racism, claiming that certain individuals hired as a result of affirmative action are incompetent. Affirmative action strategies, which include recruitment, succession planning, and accelerated development, are sometimes regarded as racial and are aimed at balancing socio-economic inequalities and creating equal employment opportunities for blacks.

The need for all departments to develop thorough affirmative action plans geared to satisfy the unique needs of black people, women, and people with disabilities is emphasised in chapter 10 of the White Paper on the Transformation of the Public Service (1995). Departments will also be required to submit an annual progress report to parliament and the cabinet for review to implement specific steps if they fail to make demonstrable progress toward their affirmative action goals.

### **3.2.5 White Paper on Affirmative Action in the Public Service, 1998**

The goal of the White Paper on Affirmative Action in the Public Sector (1998) is to offer a policy framework that outlines the mandatory requirements and processes that national departments and provincial governments should follow to develop and implement their affirmative action plans. The paper also outlines the responsibilities of all role players for accountability, monitoring, and reporting. While equal employment opportunity legislation emphasised nondiscrimination, to eliminate all forms of unfair discrimination in the

workplace and create a framework for the implementation of affirmative action measures meant to foster the employment of so-called designed groups, Kekana (2019) suggests that it is critical to recognise the formulation and implementation of the EEA of 1998. Kekana continues to contend that affirmative action should not be interpreted as simply replacing white employees with black personnel to correct historical inequities, since this would jeopardise South Africa's global competitiveness.

As previously indicated, the White Paper on the Transformation of the Public Service (1995) placed a strong emphasis on representativeness and affirmative action to overcome historical prejudice against specific groups. In terms of chapter 2 of the White Paper on Affirmative Action in the Public Sector (1998), the paper is designed to accelerate the creation of a representative and equitable public service, as well as to create an environment that supports and enables those who have been historically disadvantaged by unfair discrimination to reach their full potential within it, so that the public service can benefit from their diverse skills.

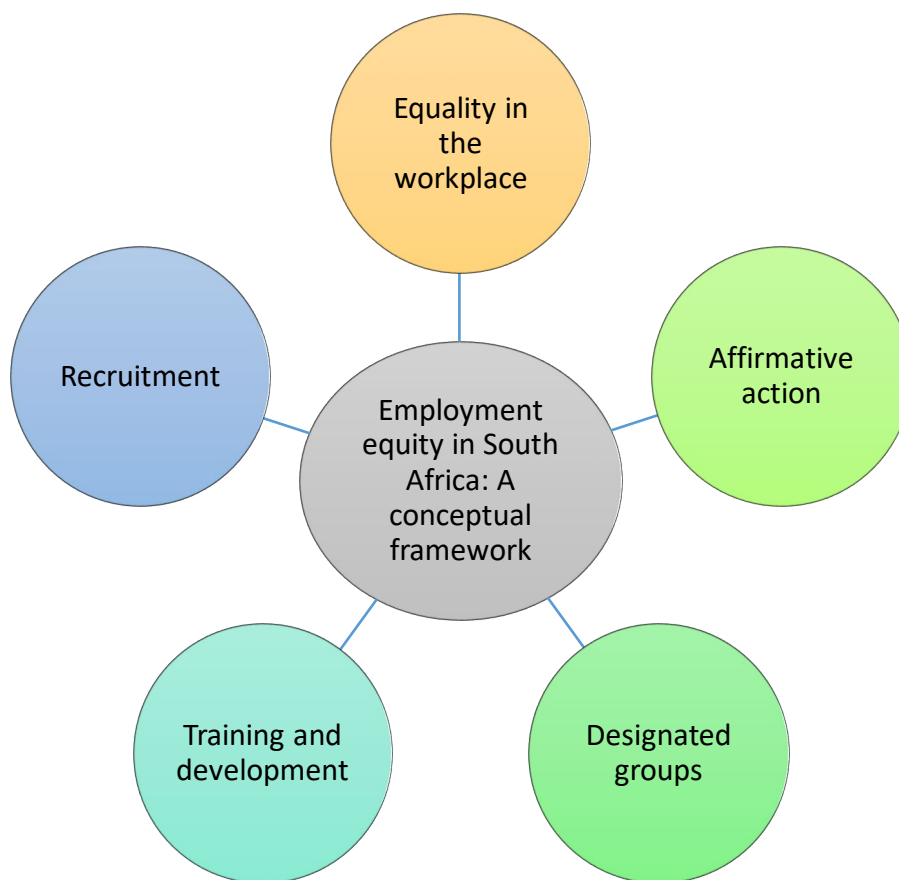
According to Oosthuizen et al. (2019), improvements toward a more inclusive, varied, and democratic workforce have been made since the EEA's inception. However, in terms of organisational changes and compliance with regulatory requirements, these developments appear to be on the decrease. Organisations are obligated by law to submit EE reports on a regular basis; yet transformation in post-apartheid South Africa appears to be non-existent (Oosthuizen et al., 2019). Larger organisations fail to execute demographic representation, and racial quotas do not reflect the demographic profile of the general public (Oosthuizen et al., 2019). According to chapter 3 of the White Paper on Affirmative Action in the Public Sector (1998), the fact that responsibility for affirmative action is no longer the domain of affirmative action specialists, but rather of every manager, supervisor, and human resource practitioner who will be required to implement and be held accountable for affirmative action plans is central to the new affirmative action policy.

### 3.3 EMPLOYMENT EQUITY IN SOUTH AFRICA: A CONCEPTUAL FRAMEWORK

The conceptual framework of EE in South Africa will now be discussed. Equality in the workplace, affirmative action, designated groups, training and development and recruitment will now be discussed in detail.

**Figure 3.2**

*Conceptual Frameworks*



*Source.* Author's own work

#### 3.3.1 Equality in the workplace

One of the cornerstones of the 1996 South African Constitution is the promotion of equality for all (Kekana, 2019). The EEA represents the constitutional right to equality and fairness, which is one of the South African Constitution's Bill of Rights (Kekana, 2019). According to Ncume (2015), equality is an important goal in the EEA's implementation. The EEA, which has been hailed as a watershed moment in South African employment

history, has substantially transformed the country's socio-economic and political structure (Ncume, 2015).

Initially, Jain and Hackett (1989) defined EE as an inclusive development process by an employer to classify and eliminate discrimination in employment programmes or procedures. Jain and Hackett (1989) continue to say it is a correct effect of historical discrimination over special measures such as recruitment and development of designated groups and ensuring suitable representation of these designated groups across the employer's occupational levels. However, recently, Maleka and Sibiza (2019) defined EE as detailed processes that encourage fair opportunities while ensuring that discrimination does not occur. Based on the above definitions of EE, it is clear that EE is formulated to eliminate unfair discrimination while creating programmes or policies that promote equal employment opportunities.

Lebea and Kanjere (2019) explain that the concept of EE has been at the forefront of global corporate economic disputes for as long as the concept of the workforce has existed. The ultimate goal of these discussions has been to reclaim human dignity in the workplace. Employees were considered desperate people who could dance to any melody set by the employer, which resulted in many human dignity violations in the workplace (Lebea & Kanjere, 2019). EE is one of the most severe issues confronting South African executives. Many corporations and organisations underestimate the impact of EE on various organisational procedures, practices, and responsibilities, as well as the environment and culture of the organisation (Lebea & Kanjere, 2019). On the other hand, the public sector faces problems in implementing EE (Maleka & Siziba, 2019).

Gender inequality in the workplace is a global occurrence (Maleka & Siziba, 2019). Furthermore, in South Africa, organisations are significant economic, political, structural, cultural, and individual transformations (Oosthuizen et al., 2019). They are change agents in equal opportunity and affirmative action, transforming workplaces into democratic spaces of equality and equity. Organisations were constructed on racial and gender differences during apartheid and promoted racial segregation, whereas they are now legally obligated to provide diversity and inclusion through EE plans (Oosthuizen et al., 2019).

Maleka and Siziba (2019) emphasise that a failure to implement EE strategies results from no support from leadership within organisations. This view is supported by Koenane (2017), and Booysen (2007) who stressed the importance of EE plans. Employers annually need to report on the progress made towards implementing their EE plans in their Annual Employment Equity reports to the CEE. Even though White representation at the top management level remains high, the CEE reported in 2015 that all designated groups, mainly Indians and foreign nationals, have benefited from the drop in White representation from 72.6% in 2012 to 70% in 2014 (CEE, 2015). Table 3.1 shows that the percentage of Africans has increased slightly from 12.7% in 2012 to 13.3% in 2014.

**Table 3. 1**

*Top Management by Population Group*

<b>Year</b>	<b>African</b>	<b>Coloured</b>	<b>Indian</b>	<b>White</b>	<b>Foreign National</b>
<b>2010</b>	12,7%	4,6%	6,8%	73,1%	2,9%
<b>2012</b>	12,3%	4,6%	7,3%	72,6%	3,1%
<b>2014</b>	13,3%	4,7%	8,4%	70,0%	3,4%

*Source.* Adapted from the 2014-2015 Commission for Employment Report

According to the CEE, in 2015, White representation in senior management continued to decline, with the most dramatic drop of 10.7% occurring between 2010 and 2012. Table 3.2 shows that the fall in the number of Whites has increased chances for designated groups and foreign nationals, who have benefited more than other designated groups, in this instance Coloureds.

**Table 3. 2***Senior Management by Population Group*

<b>Year</b>	<b>African</b>	<b>Coloured</b>	<b>Indian</b>	<b>White</b>	<b>Foreign National</b>
<b>2010</b>	12,7%	4,6%	6,8%	73,1%	2,9%
<b>2012</b>	18,4%	7,1%	9,5%	62,4%	2,5%
<b>2014</b>	20,5%	7,2%	9,9%	59,3%	3,1%

*Source.* Adapted from the 2014-2015 Commission for Employment Report

The CEE reported in 2020 that the White and Indian demographic groupings remained over-represented compared to their economically active population. The White Population experienced an average annual reduction of 1% at the top management level (CEE, 2020). Table 3.3 also shows that progress is slow in the African population group, which represented 14.3% in 2017 and only moved by 0.9% to 15.2% in 2019.

**Table 3.3***Top Management by Population Group*

<b>Year</b>	<b>African</b>	<b>Coloured</b>	<b>Indian</b>	<b>White</b>	<b>Foreign National</b>
<b>2017</b>	14,3%	5,1%	9,4%	67,7%	3,4%
<b>2018</b>	15,1%	5,3%	9,7%	66,5%	3,4%
<b>2019</b>	15,2%	5,6%	10,3%	65,6%	3,3%

*Source.* Adapted from the 2019-2020 Commission for Employment Report

In terms of senior management, the CEE reported a pattern comparable to workforce movement at the highest level in 2020. There has been a little steady drop in the White demographic group at the senior management level, while foreign nationals stay above 3%. Table 3.4 shows a minor improvement in African mobility from 2017 to 2019, with a 1,4% increase.

**Table 3.4***Senior Management by Population Group*

<b>Year</b>	<b>African</b>	<b>Coloured</b>	<b>Indian</b>	<b>White</b>	<b>Foreign National</b>
<b>2017</b>	22,1%	7,7%	10,9%	56,1%	3,2%
<b>2018</b>	23,2%	8,0%	11,1%	54,4%	3,3%
<b>2019</b>	23,5%	8,0%	11,4%	53,7%	3,3%

Source. Adapted from the 2019-2020 Commission for Employment Report

While organisations were expected to promote diversity and inclusion through EE strategies, companies throughout apartheid were made upon ethnic and gender boundaries and encouraged racial discrimination (Oosthuizen et al., 2019). Since the start of the new democracy in 1994, the government has introduced legislation to eliminate discrimination and ensures that companies actively contribute to the fight against discriminatory policies and practices (Oosthuizen et al., 2019).

### **3.3.2 Affirmative action**

Affirmative action is described as corrective steps taken to ensure that persons of various races, genders, and disabilities are represented in the public sector (Dingindawo et al., 2016). On the other hand, affirmative action is defined as a policy that aims to promote workplace equality by fostering equal chances and fair treatment in the workplace by eliminating prejudice (Koenane, 2017). Oosthuizen et al. (2019) allude that affirmative action refers to programmes aiming to ensure that employees are represented proportionately to erase past prejudice effects. Furthermore, in the EEA, affirmative action is a means to ensure that adequately qualified individuals from designated groups have equal work opportunities and are fairly represented in all occupational fields of a designated employer's workforce (RSA, Department of Labour, 1998a). In the EEA, affirmative action generates designated employers and members of designated groups. Employers who are designated must provide an opportunity for people from designated groups to integrate. All authorised employers must implement the EEA through the appropriate use of affirmative action measures (Koenane, 2017).



From the above-discussed definitions of affirmative action, affirmative action is seen as the employer's programme or a policy implemented to address gaps in promoting equal employment opportunities. Furthermore, affirmative action is seen as a tool that is encouraged to eradicate discrimination practices that limit the fair participation of designated groups.

Table 3.5 shows a minor increase in the black group in top management and senior management, moving from 26.7% in 2014 to 27.6% in 2015 at top management and 37.6% in 2014 to 38.8% in 2015. At the top management level, women's representation climbed from 20.9% to 21.4%, while persons with disabilities' representation declined from 2% in 2014 to 1.7% in 2015.

**Table 3.5**

*Top and Senior Management by Population, Race, and Persons with Disabilities*

<b>Level</b>	<b>Year</b>	<b>Black</b>	<b>Women</b>	<b>Persons with Disabilities</b>
Top management	<b>2014</b>	26,7%	20,9%	2,0%
	<b>2015</b>	27,6%	21,4%	1,7%
Senior Management	<b>2014</b>	37,6%	32,1%	1,7%
	<b>2015</b>	38,8%	32,4%	1,5%

*Source.* Adapted from the 2015-2016 Commission for Employment Report

Table 3.6, on the other hand, compares improvement from 2017 to 2019 over three years. The percentage of black executives in top management has increased from 28.8% in 2017 to 31.1% in 2019, while senior management has increased from 40.7% in 2017 to 42.9% in 2019. Women's representation has made similar improvements, increasing from 22.9% in 2017 to 26.4% in 2019 at top management and from 33.8% in 2017 to 35.3% in 2019 at the senior management level. Persons with disabilities continue to be underrepresented in high management and senior management at 1.3%.

**Table 3.6***Top and Senior Management by Population, Race, and Persons with Disabilities*

<b>Level</b>	<b>Year</b>	<b>Black</b>	<b>Women</b>	<b>Persons with Disabilities</b>
Top management	<b>2017</b>	28,8%	22,9%	1,3%
	<b>2018</b>	30,1%	23,5%	1,3%
	<b>2019</b>	31,1%	26,4%	1,5%
Senior Management	<b>2017</b>	40,7%	33,8%	1,3%
	<b>2018</b>	42,3%	34,5%	1,2%
	<b>2019</b>	42,9%	35,3%	1,3%

Source. Adapted from the 2015-2016 Commission for Employment Report

According to Koenane (2017), South Africa is not the only country that uses affirmative action in the workplace; affirmative action started in the United States of America. Affirmative action as a model of development and transformation to empower historically marginalised social categories has been implemented by five countries on a global scale (Breakfast & Maart, 2019). The United States of America, India, Malaysia, Sri Lanka, and South Africa. According to Breakfast and Maart (2019), affirmative action after 1994 was implemented in South Africa by the EEA in 1998. South Africa's affirmative action policy is based on international best practices and lessons from the other nations mentioned above. Affirmative action in South Africa is oriented toward boosting black people, who make up the majority, even though women and people with disabilities are also designated groups (Breakfast & Maart, 2019).

According to Dingindawo et al. (2016), civil rights organisations and the intended beneficiaries should have praised the establishment and subsequent execution of affirmative action legislation as a tool for resolving discrimination against minority groups/races, women, and the disabled, among other social categories. Affirmative action programmes attempt to eliminate unfair and discriminatory behaviour in all aspects of life to create a more equal and discrimination-free society (Dingindawo et al., 2016).

While there are different thoughts about affirmative action, Dingindawo et al. (2016) say that different people have varied views based on their circumstances. Those who benefit

from these programmes think they are great, while those who are likely to be prejudiced by them think they are a waste of time. As a result, negative identities such as minimum effort, lowering standards, and reverse racism have been connected to these practices (Dingindawo et al., 2016).

On the other hand, white children born after 1994 saw EE practices as punitive because they did not gain directly from apartheid (Kekana, 2019). This generation is justified in seeing the policies as enforcing reverse discrimination, whereas their black colleagues perceive them as corrective measures to the apartheid legacy's previous injustices (Kekana, 2019). The implementation of the EEA elicited conflicting reactions from various sectors of the South African population, including accusations of wasting time and money (Mhlongo, 2021). These sentiments harm the EEA's implementation (Mhlongo, 2021).

### **3.3.3 Designated groups**

In terms of the Employment Equity Amendment Act, No. 47 of 2013, the term "designated group" refers to black individual, women, and disabled people who are citizens of the Republic of South Africa by birth or descent; or who became citizens of the Republic of South Africa by naturalization before 27 April 1994; or after 26 April 1994 and would have been entitled to naturalization before that date but were prevented by apartheid policies (RSA, Department of Labour, 2013). Black people, women, and people with disabilities are designated groups under the EE legislation, while black people are defined as Africans, Coloureds, and Indians. In order to achieve this goal, the EE legislation aims to ensure that people from specified groups are fairly represented at all levels of the workforce (Oosthuizen et al., 2019).

How definitions of designed groups are defined makes it clear that this is the group of people that are affected or were affected by past discrimination policies. However, the Employment Equity Amendment Act, No. 47 of 2013, expands the definition of designated groups by distinguishing who qualifies to be called a designated group in South Africa. The definition suggests that there will be black but do not qualify to be called designated groups because of the expanded definition of designated groups as per the amended EEA.

According to Coetzee (2015), the EEA requires employers to ensure that appropriately qualified people from designated groups are given equal employment opportunities and are pretty represented by workforce levels. These measures include removing barriers, promoting diversity, making reasonable accommodations for people from designated groups, training, and establishing numerical targets. However, they do not include erecting an absolute barrier to the prospective or continued employment of people who are not from designated groups. Nunoo (2020) asserted that in South Africa, most employees from the designated categories are denied equitable employment opportunities because they lack the essential qualifications. On the other hand, Coetzee (2015) suggests that equality relates to numbers and employees from specified groups being enabled to participate actively in the organisation's success. The effectiveness and potential of affirmative action may have yet to be realised. One possible reason why affirmative action programmes are failing to achieve equality at work is how affirmative action is implemented, and more specifically, how employees from designated groups are treated in the workplace.

#### **3.3.4 Training and development**

According to Ahmed (2020), all private and public organisations believe that training and development programmes are necessary for the growth and development of the main activities in which the organisations are involved. Employees are a company's most valuable asset and a fundamental component of establishing a competitive advantage, and training is a critical instrument for realising that advantage (Ahmed, 2020). Training and development are critical to an organisation's effectiveness because training and development are critical strategic strategies for effective individual and organisational performance. Businesses are investing in training with the expectation of gaining a competitive advantage in the marketplace (Ahmed, 2020). Training and development are aspects of human resource practices that aid in the enhancement of employees' skills, knowledge, and competence, allowing them to perform more efficiently. Organisations create training programmes to improve their personnel, and development is more focused on broadening an individual's skills for future responsibilities (Ahmed, 2020). Management should take the lead in developing policies and initiatives for skill development and mentorship that support an effective EE transition (Kekana, 2019).

On the other hand, Mabe et al. (2018) argue that training and development are critical for improving employee performance in any organisation. As a result, they should be trained according to their developmental needs and the organisation's strategic direction. Performance has an impact on the productivity of the company. Employees who receive training and development are more likely to be engaged in their jobs (Mabe et al., 2018).

Adedeji (1998) defines training and development as a process through which trainees are intentionally exposed to new perspectives, understandings, values, attitudes, techniques, or skills. However, according to Bangura (2017), training and development are concerned with improving and developing an organisation's skill base by considering the knowledge, skills, capacities, behaviours, and attitudes of its personnel. For a long time, the concept has provided harmony for organisational employees and strategic initiatives. In support of Bangura (2017), Mabe et al. (2018) explain that training and development is a technique for transferring relevant skills, information, and competence to employees in order to improve their performance on present employment and future assignments. Employee training and development is a deliberate approach to facilitating the acquisition of job-related information, skills, abilities, and behaviours that are critical for effective performance and organisational effectiveness.

Employees' efficiency, originality, invention, and aptitude to absorb new technologies and procedures could improve as a result of training and development. It is critical to emphasise that organisations must identify training and development needs, pick methodologies that are appropriate for these needs, plan how to implement them, and assess the results (Mabe et al., 2018). Luthuli et al. (2019) argue that skills development has been identified as a vital component for the country's development to achieve proper transformation and economic progress. South Africa, on the other hand, is facing a skills shortage.

### **3.3.5 Recruitment**

According to Nunoo (2020), recruitment and selection are crucial human resource procedures that assist organisations in attracting employees on time, in adequate quantities, and with the required qualifications. According to Nunoo (2020), recruiting and selection methods are crucial because they ensure that the correct people are hired into

organisations, helping them achieve their short and long-term objectives. A fair and transparent recruitment process can help to accomplish EE implementation. Despite the importance of recruitment and selection processes, many businesses still have trouble attracting and retaining top people (Nunoo, 2020). According to Nunoo (2020), research shows that recruitment and selection criteria in many organisations impact the implementation of EE. Many organisations, particularly the public sector, experience difficulties in employing individuals due to legal restrictions. However, Lebea and Kanjere (2019) stress the need of achieving the following goals:

- Appointment of members from designated groups, using transparent recruitment tactics such as appropriate and balanced selection criteria and selection panels, as well as targeted advertising.
- Increasing the pool of available applicants by investing in the community and establishing bridge programmes to connect potential candidates.
- Providing on-the-job training programmes such as learnerships, apprenticeships, mentoring, and coaching to persons from selected groups and accelerating new recruitment through internship programmes.

### **3.4 MANAGERIAL RESPONSES TO EMPLOYMENT EQUITY**

Inside the organisation, managers must plan, organise, control, and lead (Koenane, 2017). According to Koenane (2017), the government and those in management have a moral obligation to lead by example in policy execution. According to Koenane (2017), planning is both strategic and helpful in reaching targeted objectives. Executive actions can thus be evaluated against the backdrop of deontology theory, which requires people in managerial positions to act with good intentions while doing their jobs. According to the view, actions are only legitimate if they are carried out in the course of one's duty and with good intentions. It is the responsibility of management to design an EE plan that will be implemented through the organisation's fair recruiting and selection methods in order for EE and affirmative action to be effectively implemented (Koenane, 2017).

Managers must make and implement decisions to prescribe affirmative action because decisions are intentions to act, and they are adopted to tackle specific problems inside the workplace (Koenane, 2017). Despite excellent intentions and the availability of well-researched policies in the public sector, according to Koenane (2017), lack of

implementation is due to managers' incapacity to translate plans into actions. In other words, given that many of the policies they have adopted were put into effect years ago by their predecessors, most public managers cannot operationalise. Some managers are likely to be ineffective because they lack management expertise or degrees; others have degrees but no practical management experience. Others are either affirmative action recipients or political appointees (Koenane, 2017).

The CEE in 2014 report explained that the Department of Labour identified many issues from the management of various enterprises (CEE, 2014). Senior and high management were not embracing EE as a business requirement. The majority of the EE managers tasked to monitor EE implementation were junior workers with little authority or resources to carry out their job. Consultative forums did not exist, or they were not adequately organised if they did. Lastly, there is a lack of consultation in the planning and preparation of EE plans, including preparing an annual EE report before submitting it to the Department of Labour (CEE, 2014). According to the CEE study for 2012/2013, not all managers have trouble implementing EE (CEE, 2013). According to the CEE (2013), some organisations took the initiative to create and implement programmes to prepare their employees, particularly those from underrepresented groups, for jobs in the organisation's highest echelons. Some company CEOs follow up on these programmes to check that they are being carried out correctly and that progress is made (CEE, 2013).

The CEE in 2020 held an extensive stakeholder engagement session with both designated employers and stakeholders, focusing on Chief Executive Officers as the captains of corporate transformation. The following were the goals of the stakeholder engagement:

- Hosting the Namibian EE Commission to exchange information and experiences and strengthen cooperation between the two commissions in the implementation of EE in their respective countries.
- Consultation with strategic partners to support effective EEA implementation through a collaborative, informed approach involving all strategic partners who impact the transformation agenda in some way.

- Sector stakeholder engagements with several economic sectors to undertake a barrier analysis to employment equity and identify specific transformation implementation issues.

The CEE in 2021 shared the outcome of the 2016 sector engagements that, throughout the interactions, managers asked the Commission to impose more stringent penalties on businesses that fail to comply. The majority of the panellists favoured setting numerical EE targets for each sector as a way to track compliance (CEE, 2021). The CEE received some concrete recommendations to accelerate the pace of transformation due to sector stakeholder interactions.

## **3.5 AUDITING AND SKILLS DEVELOPMENT**

### **3.5.1 An overview of skills development in the public sector and the AGSA**

In South Africa, the SDA No. 97 of 1998 serves as the legal foundation for employee development. The SDA's goal is to improve the workforce's abilities in South Africa; to boost the amount spent on training and education on the labour market and to boost the return on that investment; encouraging employers to utilise the workplace as an active learning environment; giving workers the chance to learn new skills; giving those just entering the workforce the chance to gain experience, and hiring those who have trouble finding job; to motivate employees to take part in leadership development and other training programmes; to increase the chances of getting a job for people who have previously suffered from unfair discrimination and to make up for those disadvantages through education and training. To guarantee the standard of instruction and preparation for the workplace (RSA, Department of Labour, 1998b).

The AGSA is dedicated to the professional growth of its employees and encourages them to seek various levels of education and professional body registration. The AGSA offers financial aid and study help to advance the professional staff's development. Candidates preparing for the Certificate in Theory of Accounting (CTA), Initial Test of Competence (ITC), Board Course, Assessment of Professional Competence (APC), and Accounting Profession Training (APA) are given study assistance (Auditor General of South Africa, 2022b).



### **3.5.2 TA programme in the AGSA**

In order to give a time of practical experience that is necessary and regulated by the professional body that a student will have to complete in addition to the expected qualifications to become a chartered accountant, the AGSA, the employer, has devised a programme called the TA programme. After being chosen, a student enters a training contract with the AGSA, is an agreement made between a candidate and an authorised employer (the AGSA) that enables the candidate to obtain the necessary practical experience to qualify for the profession (Auditor General of South Africa, 2022b). According to Kekana (2019), learning and development is a process that aims to build intellectual and human capital as a foundation for a competitive advantage. According to Kekana (2019), skill development also offers a platform for enhancing management potential, front-line staff members' capacity for advancement, and management succession. In order to ensure adequate returns on investment, he recommended carefully assessing the learning potential of EE candidates; otherwise, the investment would be ineffective.

Candidates that apply are energetic, hardworking individuals who are passionate about South Africa, the public sector, and improving the lives of their fellow South Africans. A candidate should ideally have a CTA that has been accredited by the South African Institute of Chartered Accountants (SAICA), or at the at least, an undergraduate degree that has been granted SAICA accreditation. These candidates will also go through a selection procedure designed to find the AGSA candidates who are best suited (Auditor General of South Africa, 2022b).

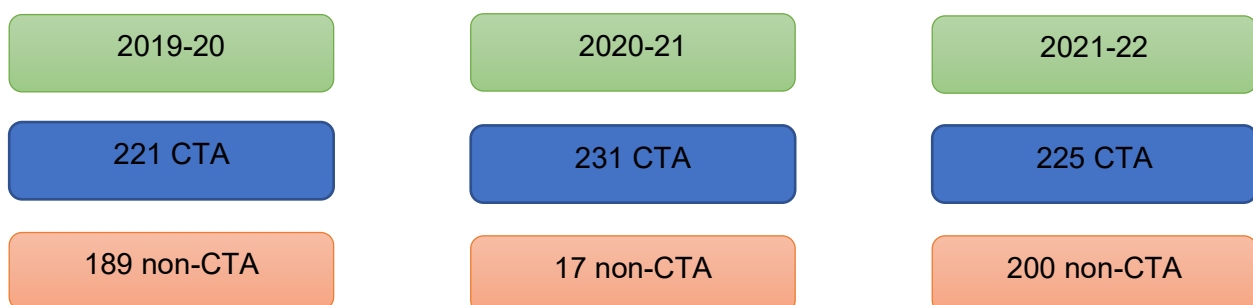
The programme's goal is to provide students with hands-on experience with various facets of auditing in the public sector, including exposure to the audit of public entities, departments, municipalities, municipal entities, state-owned entities, legislatures, and other entities supported by public funds. A unique learning opportunity with exposure to audits, several accounting frameworks, and the potential for additional experience in systems auditing and performance auditing (Auditor General of South Africa, 2022b). Mhlongo (2021), in favour of educational initiatives, claimed that equity is about justice and equitable access to jobs and education. Equal opportunity for success in both

education and employment is ensured. According to Mhlongo (2021), equity aspires to create inclusive, social, and economic justice through numerical representation and balanced, harmonious work environments.

The South African government developed methods to support the Skills Development Act and enact various laws to improve skills in the public sector. According to Mabunda (2016), these strategies include joint initiatives on skills acquisition, which are aimed at developing priority skills that are identified to promote economic growth, as well as accelerated and shared growth initiatives for South Africa to develop skills in priority sectors of the economy. As a young professional, the AGSA offers training that puts you on the proper road with a strong emphasis on contributing value to all your endeavors. You will learn about additional financial reporting frameworks used in the public sector as an AGSA trainee. The AGSA also pays the application fees needed for applicants to register with the Independent Regulatory Board for Auditors (IRBA) as a registered auditor or with SAICA as chartered accountants CA(SA) (Auditor General of South Africa, 2022b).

The AGSA integrated annual report for 2021–2022 states that the business model and talent pipeline are essential to sustainability and depend on the capacity to draw top people into the TA programme. Additionally, continuing AGSA's professionalisation while also helping to change the accounting and auditing professions is a goal of the AGSA's long-term strategy (Auditor General of South Africa, 2022a). Figure 3.3 indicates that AGSA in 2021-2022 recruited 425 trainee auditors of which 225 had attained their CTA.

**Figure 3. 3**  
*Trainee Auditor's Intake per Year*



Source. Adapted from the AGSA Integrated Annual Report 2021-22

### **3.6 CHAPTER SUMMARY**

The purpose of this chapter was to provide a brief discussion of implementing EE in South Africa with focus on a legislative framework with particular attention to the Constitution of the Republic of South Africa, Act No. 108 of 1996, Employment Equity Act, No. 55 of 1998, Employment Service Act, No. 4 of 2014, White Paper on the Transformation of the Public Service (1995), and White Paper on Affirmative Action in the Public Service (1998). Employment equity in South Africa a conceptual framework is discussed with specific attention to equality in the workplace, affirmative action, designated groups, training and development and recruitment. The chapter also discussed managerial responses to employment equity, auditing and skills development focusing on an overview of skills development in the public sector and the AGSA as well as the TA programme in the AGSA.

Chapter 4 deals with the research design and research methodology of the study.

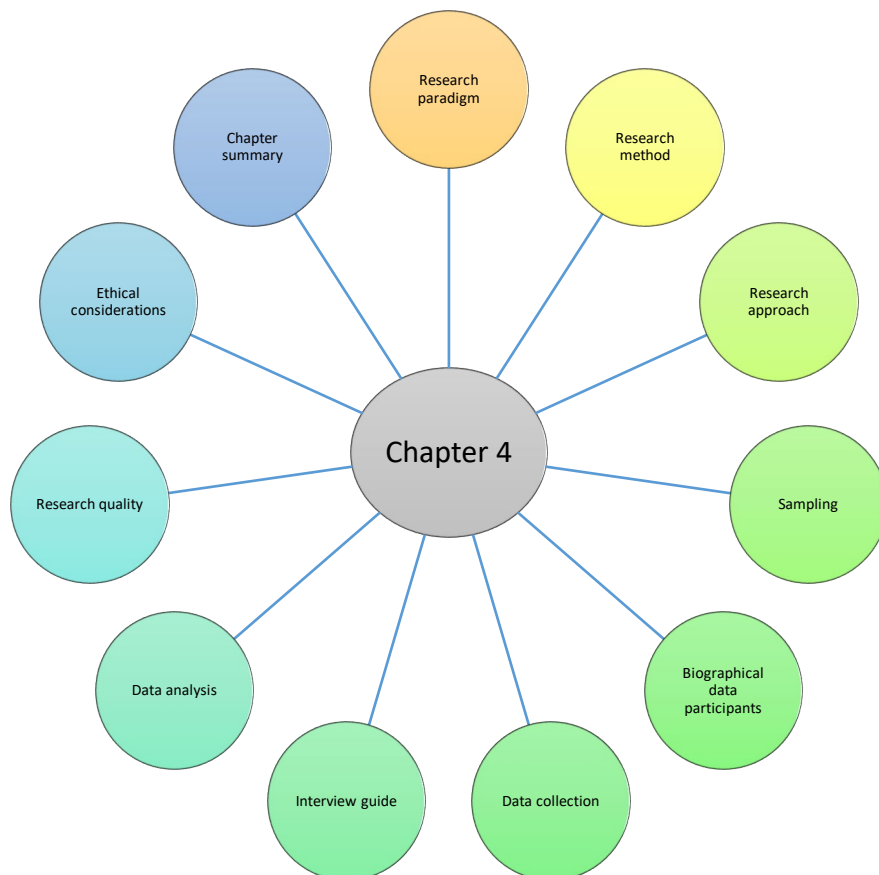
# CHAPTER 4 RESEARCH METHODOLOGY

## 4.1 INTRODUCTION

Chapter 3 focused on implementing EE in South Africa with emphasis on the legislative framework and particular attention on the Constitution of the Republic of South Africa, Act No. 108 of 1996, the Employment Equity Act, No. 55 of 1998, the Employment Service Act, No. 4 of 2014 as well as the White Paper on the Transformation of the Public Service (1995), and the White Paper on Affirmative Action in the Public Service (1998). Chapter 4 focuses on a research design and methodology used in this study. This chapter explores the research design, sampling, population, collection method, data analysis process and procedures that were followed and the ethical principles applied.

**Figure 4. 1**

*Overview of the Chapter*



Source. Author's own work

## **4.2 RESEARCH PARADIGM**

This research is based on an interpretive paradigm. Leavy (2017) affirms that the interpretive paradigm explores how people generate and reconstruct meanings through everyday encounters. When working under this paradigm, the focus is on people's interaction patterns and the interpretive processes through which individuals assign meaning to events and situations, to name a few examples. The study process prioritises people's subjective understandings and diverse meanings (Leavy, 2017). According to Creswell and Poth (2018), interpretive frameworks can be paradigms or beliefs that the researcher carries to the research process, theories, or theoretical orientations that govern research practice. Symbolic interactionism, phenomenology, ethnomethodology, and dramaturgy are the key theoretical schools of thought under this paradigm (Leavy, 2017). However, the researcher focuses on phenomenology.

Phenomena and events are comprehended by mental interpretation processes that are impacted by and interact with social surroundings (Henning et al., 2004). Phenomenologists are fascinated by human consciousness to comprehend social reality, specifically how people think about and experience consciousness (Leavy, 2017).

When qualitative researchers perform research, they frequently use interpretive frameworks that include philosophical assumptions (Creswell & Poth, 2018). Ontology, epistemology, and axiology are the three assumptions that will be examined further (Creswell & Poth, 2018).

### **4.2.1 Ontology assumption**

Philosophical assumptions concerning the nature of truth and reality and whether external or produced, are reflected in ontology (Creamer, 2018). Interpretivism thinks that reality is socially produced and has as many intangible realities as those who make them. Reality is a personal or societal construct since it is dependent on the individual mind (Wagner et al., 2012). In this view, the reality is limited to context, geography, time, and individuals or groups in a given scenario (Wagner et al., 2012). It cannot be generalised into a single ordinary reality. These premises directly contradict the positivist's belief in the existence of a perceptible external reality (Wagner et al., 2012). In 2018, Greatbatch and Clark expressed their support for interpretivism, which posits that what we think of as social

reality is a social construction based on social actors' perceptions and behaviours, even if social actors are not always conscious of their role in these processes (Greatbatch & Clark, 2018). On the other hand, interpretivism in qualitative focuses on how people interpret and interpret social events (Greatbatch & Clark, 2018). The researcher in this study believed that there was a concern about implementing EE, which necessitated a deeper understanding of the management perspective.

#### **4.2.2 Epistemology assumption**

According to Wagner et al. (2012), constructivists believe knowledge is subjective because it is socially built and mind dependent. The human experience contains the truth (Wagner et al., 2012). According to Greatbatch and Clark (2018), subjectivists reject the idea of neutral observation and instead rely on human interpretations and understandings. This view necessitated the researcher studying existing EE and trainee auditors' information to establish what participants knew about EE and trainee auditors, how that knowledge relates to EE implementation, and how that knowledge can contribute to the researcher's expertise. According to Wagner et al. (2012), claims about what is true or false are culturally, historically, and contextually contingent, yet some may be universal. Communities' stories, belief systems, and claims of spiritual and earth links all find a place as adequate information in this setting. Epistemology expresses philosophical assumptions about the relationship between the knower and reality, as well as what makes trustworthy or warranted conclusions or inferences (Creamer, 2018).

#### **4.2.3 Axiology assumption**

Constructivists argue that because reality is created and mind-dependent and knowledge are subjective, the social inquiry is value-bound and value-laden (Wagner et al., 2012). The paradigm chosen for inquiry, the topic chosen, the methods used to gather and analyse data, the interpretation of the findings, and how they are conveyed are all influenced by values (Wagner et al., 2012). However, Creamer (2018), explains that axiology incorporates philosophical assumptions regarding values in an empirical study. The researcher requested ethical approval and permission to conduct the study from the institution. A permission form was required of all participants.

## **4.3 RESEARCH METHOD**

Qualitative research approach is discussed in detail in the following section.

### **4.3.1 Qualitative research**

Kumar (2011) explained that the primary goal of qualitative research is to understand, explain, explore, discover, and clarify the circumstances, feelings, perceptions, attitudes, values, beliefs, and experiences of a group of people. Leavy (2017) further explained that qualitative research allows the researcher to gain a deeper understanding of a topic by delving into the meanings people assign to activities, situations, circumstances, people, and objects in their life. The study of research problems addressing the meaning people or groups give to a social or human situation begins with assumptions, the application of interpretive/theoretical frameworks that inform the study of research problems is qualitative research (Creswell & Poth, 2018). Qualitative researchers employ a growing qualitative method of inquiry that includes data collecting in a natural context that is sensitive to the people and places being studied and inductive data processing that establishes patterns or themes (Creswell & Poth, 2018). Similarly, according to Creswell and Creswell (2018), qualitative research is an approach for examining and understanding the meaning that individuals or groups attach to a social or human situation.

## **4.4 RESEARCH APPROACH**

Phenomenology is discussed in the following section.

### **4.4.1 Phenomenology**

According to Wagner et al. (2012), phenomenological studies focus on various lived experiences' meaning for individuals. According to Wagner et al. (2012), the principle of phenomenology is to identify what an experience means to the individual who has experienced the experience and can provide a thorough description of it. General or universal meanings, or the essences of experience structures, are obtained from the detailed descriptions. According to Creswell and Poth (2018), the phenomenological study is defined as the shared meaning of numerous people's lived experiences of a

concept or occurrence. When explaining a phenomenon, phenomenologists concentrate on articulating what all participants share in common (Creswell and Poth, 2018).

According to Wagner et al. (2012), phenomenology is applied to a wide range of social science fields. The focus of data analysis, on the other hand, is on what participants saw and how they saw it. The researcher's assessment of the underlying meaning and structure of the event usually starts with an in-depth investigation of one individual's experience, then expands to include other people's experiences of the phenomenon (Wagner et al., 2012). Phenomenology's primary goal is to reduce individual encounters with phenomena to describe their universal essence (Creswell & Poth, 2018). The researcher understood the participants' perspectives on management's implementation of EE using this method. As a result, this method proved appropriate for evaluating management experience about TA programme as part of EE implementation.

#### **4.4.2 Inductive**

According to the inductive approach, all science begins with observations that provide a solid foundation from which knowledge can be extrapolated. It also contends that since reality directly impacts the senses, there is a correspondence between sensory experiences and the objects of those experiences, even when those experiences are enhanced by instrumentation. An inductive argument's conclusion makes assertions that go beyond what is stated in the premises and promise to further knowledge by going beyond personal experience (Malhotra, 2017). In the opinion of Woiceshyn and Daellenbach (2018), induction is the process of going from the specific to the general, as is the case when making actual observations about an interesting occurrence and developing conceptions and hypotheses based on them. Aristotle, the father of science, believed that legitimate ideas could only be developed by induction, which logically came before deduction, which was used to test and improve beliefs. In other words, induction and deduction were complementary. However, following advancements in science philosophy led to a gulf between the two (Woiceshyn & Daellenbach, 2018).

Before a single statement arises in the conclusion of the deductive argument, a general or universal assertion is made in at least one of the premises. The hierarchy of deductive statements goes from theoretical to empirical or abstract to concrete. According to Malhotra (2017), the Deductivist admits that the theory requires and directs observation.



The more general is followed, the more specific in deductive reasoning. Any theoretical basis may be used as the beginning point for the deductive procedure, from which various hypotheses may be deduced. According to Woiceshyn and Daellenbach (2018), authors are expected to start their investigations with detailed introductions supporting their theoretical tenets and their inferred hypotheses.

In this study, the researcher applied an inductive approach. This approach was informed by an observation made by research in studying the trend and existing documents. The researcher concluded that the inductive approach is applicable in exploring the AGSA managers' perceptions of the TA programme as part of their EE implementation plan.

## **4.5 SAMPLING**

Purposive sampling was applied and is discussed in detail in the following section.

### **4.5.1 Purposive sampling**

Purposive sampling relies on the researcher's own experience, past study, or resourcefulness to discover volunteers who may be considered representative of the population, and it frequently employs precise selection criteria to find the most suitable individuals (Wagner et al., 2012). In qualitative research, the concept of purposeful sampling is applied. This approach means that the researcher chooses people and places to study because they can help them better comprehend the research problem and primary phenomenon (Creswell & Poth, 2018). According to Creswell and Poth (2018), decisions must be made on who should be sampled, how the sampling will be done, and how many people or sites will be sampled.

Purposeful sampling is founded on the idea that finding the best instances for a study creates the best data and that the cases sampled directly impact the research outcomes. This sampling technique is a sampling method that seeks out examples with much information to best answer the study objective and questions (Leavy, 2017). According to Leavy (2017), when purposeful procedures are applied, sampling is a crucial aspect of study design. The better the participants are positioned regarding the issue, the richer the data (Leavy, 2017). In this study, the researcher applied purposeful sampling and approached management that, according to the researcher, provided information to

answer the study objectives and questions in terms of exploring the AGSA managers' perceptions about the TA programme as part of their EE implementation plan of action.

#### 4.6 BIOGRAPHICAL DATA OF PARTICIPANTS

Table 4.1 presents the distribution of all participants in no particular order to gain an overview of the composition of all those who participated in the study. Most of the participants were between the age of 36 to 45.

**Table 4. 1**

*Biographical Data of Participants*

<b>Participant pseudonym</b>	<b>Gender</b>	<b>Age</b>	<b>Occupational level</b>
Participant 1 (P1)	Female	26-35	Senior management
Participant 2 (P2)	Male	46-55	Senior management
Participant 3 (P3)	Male	36-45	Senior management
Participant 4 (P4)	Male	46-55	Senior management
Participant 5 (P5)	Male	36-45	Senior management
Participant 6 (P6)	Male	36-45	Senior management
Participant 7 (P7)	Male	36-45	Senior management
Participant 8 (P8)	Male	36-45	Top management
Participant 9 (P9)	Male	36-45	Senior management
Participant 10 (P10)	Female	36-45	Senior management
Participant 11 (P11)	Female	36-45	Senior management
Participant 12 (P12)	Female	36-45	Senior management
Participant 13 (P13)	Female	46-55	Senior management

*Source.* Author's own work

#### 4.7 DATA COLLECTION

Interviews and document analysis were applied in this study.

### **4.7.1 Interviews**

Kumar (2011) defines an interview as a verbal exchange, frequently face-to-face but also over the phone, in which an interviewer attempts to elicit information, beliefs, or opinions from another person. On the other hand, Creswell and Poth (2018) define an interview as a social engagement based on a conversation. An interview is a situation in which knowledge is created through the interaction of the interviewer and the interviewee. In qualitative research, an interview is defined as an endeavour to understand the world from the subject's perspective, clarify the meaning of their experience, and expose their lived world (Creswell & Poth, 2018). The researcher collected data through online platforms such as Microsoft Teams in this study.

According to Wagner et al. (2012), qualitative research investigations rely on three core data-gathering techniques: observations, interviews, and documentation. The researcher used interviews and documents to gather data for this study. The type of interview determines how the interactions occur, and there is a wide range of interview types to choose from (Creswell & Poth, 2018). A one-on-one interview can be conducted in various ways, including having both the interviewee and the interviewer physically present in the same room, conversing face-to-face using technology, or conversing over the phone. Interacting through writing via text messaging or an online chat tool is an alternative to conversing.

In arranging the interviews, the researcher used online platforms such as Microsoft Teams to collect data. Face-to-face interviews were not possible due to the restrictions caused by Covid-19 pandemic. Thirteen interviews were recorded by the researcher using recording functions provided by Microsoft Teams. Another recording device was used as a backup to record all the interviews; this was in addition to the notes taken by the researcher. Furthermore, Henning et al. (2004) stress the need of employing a recording device as an additional tool to ensure that data is recorded without encountering any technological difficulties. Two audio recorders, a notebook, a suitable private setting with comfortable seats, spare recorder batteries, and a completed consent form were required (Henning et al., 2004). Participants must feel at ease with whatever recording method is used (Henning et al., 2004). As online platforms were used, the venue for interviews was not required to be arranged by the researcher. According to Leavy (2017),

it is customary to transcribe the interviews once the data has been obtained. To keep a thorough record of the interview, many researchers transcribe each interview verbatim. As explained before, the researcher made field notes during the interviews, and all interviews were recorded and transcribed verbatim for data analysis and quality assurance purposes.

The total duration for the interviews was between 22 and 48 minutes each and resulted in 441 minutes and 99 seconds of audio-recorded conversations, which translated to 82 pages of transcriptions.

As indicated in the previous section, the following procedures for preparing and conducting interviews were applied by the researcher:

**Table 4. 2**  
*Interview Procedures*

Procedures for preparing and conducting interviews	Decide which research questions will be answered through interviews.
	Using one of the purposeful sampling approaches, choose interviewers who can best answer these questions.
	Determine what mode is realistic and what interactions will yield the most helpful information to answer research questions to distinguish the type of interview.
	When conducting one-on-one or focus group interviews, collect data using proper recording practices.
	Create and follow an interview process, often known as an interview guide.
	Pilot test the interview questions and methods to improve them.
	Find a quiet, distraction-free location to conduct the interview.

	Obtain the interviewee's approval to engage in the study by filling out a consent form that has been approved by the human relations review board.
	Follow proper interview practices as an interviewer.
	Make a transcribing plan ahead of time.

Source. Adapted from Creswell and Poth (2018)

#### 4.7.2 Document analysis

Document analysis is a method, procedure, or technique for searching, identifying, obtaining, and evaluating relevant, meaningful, and meaning integrated and conceptually informed (Wagner et al., 2012). In support to Wagner et al. (2012), Creswell and Creswell (2018) state that the researcher may collect qualitative documents during the research process. Public records such as newspapers, meeting minutes, government reports, and private documents such as personal notebooks and diaries, letters, and e-mails are examples. In this study, the researcher also concluded to analyse documents. This review was used as a supplement to other data collection methods. This method evaluated the most recent EE plan to gain insight of how the TA programme is used as part of EE implementation plan of action. In terms of document analysis, the researcher followed the stages outlined by Wagner et al. (2012):

- **Step 1:** Select a specific problem to investigate, a specific study purpose, and the most appropriate research methodology for addressing the topic.
- **Step 2:** Look for information sources that can help answer research questions.
- **Step 3:** Study a few instances of relevant documents, noting the format and other characteristics.
- **Step 4:** Conduct a thorough examination of the document.
- **Step 5:** Approach the document with an analytical mindset. As a reader, consider how the material communicates and how to examine it.
- **Step 6:** Make a code for the document. This process entails categorising words, phrases, or sentences into themes.

According to Creswell and Creswell (2018), document analysis allows a researcher to collect the language and words of participants. It can be accessed whenever the researcher wants. Represents information that participants have paid attention to it. It saves time and money for a researcher because it is written evidence.

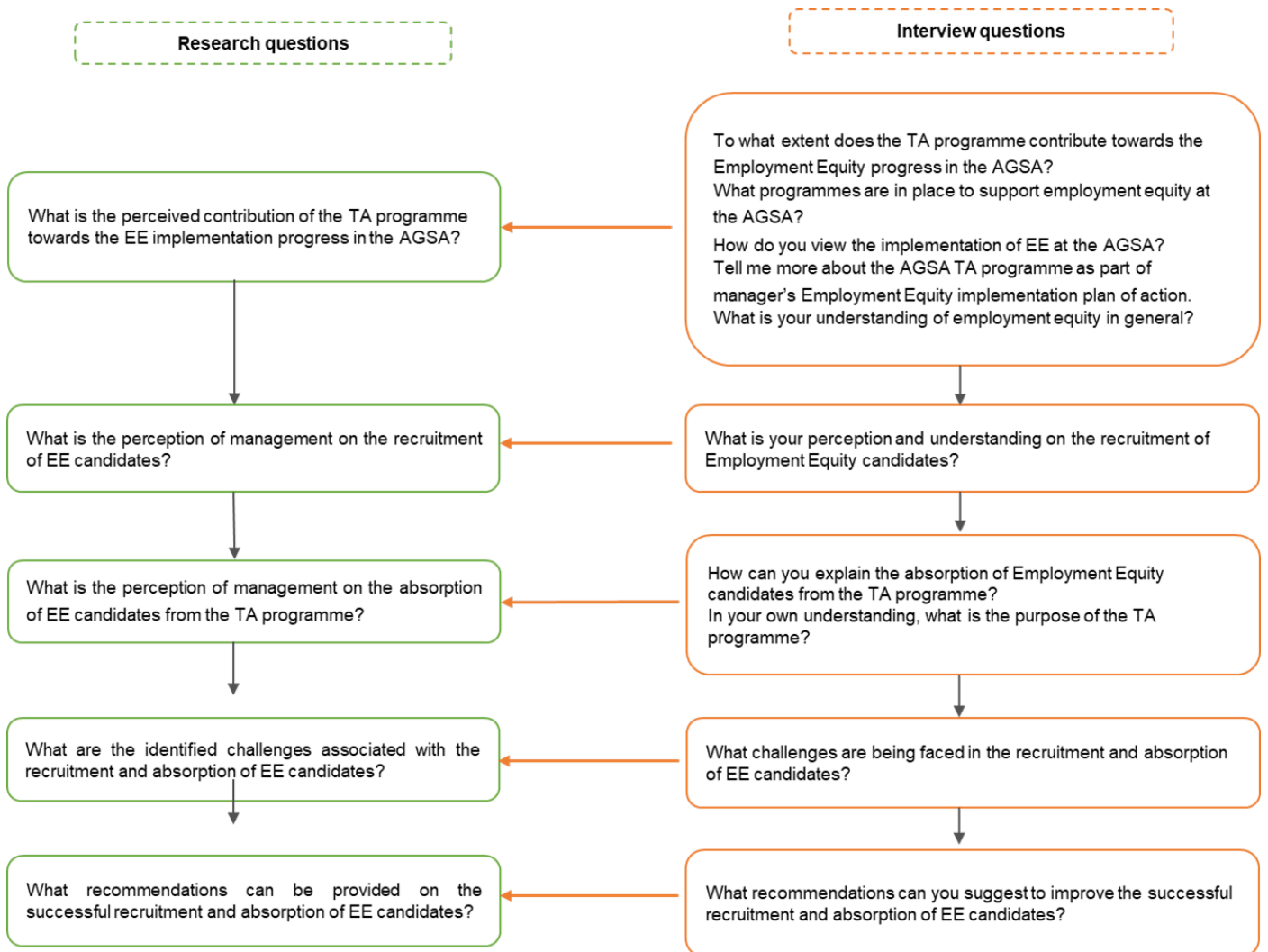
#### **4.8 INTERVIEW GUIDE**

The researcher made use of semi-structured interviews. The interview guide included the following questions:

- 1) Tell me more about the AGSA TA programme as part of manager's Employment Equity implementation plan of action.
- 2) In your own understanding, what is the purpose of the TA programme?
- 3) To what extent does the TA programme contribute towards the Employment Equity progress in the AGSA?
- 4) What is your understanding of employment equity in general?
- 5) What programmes are in place to support employment equity at the AGSA?
- 6) What is your perception and understanding on the recruitment of Employment Equity candidates?
- 7) How can you explain the absorption of Employment Equity candidates from the TA programme?
- 8) What challenges are being faced in the recruitment and absorption of EE candidates?
- 9) How do you view the implementation of EE at the AGSA?
- 10) What recommendations can you suggest to improve the successful recruitment and absorption of EE candidates?

**Figure 4. 2**

*Research and Interview Questions*



*Source.* Author's own work

In an attempt to explore the perceptions of managers concerning the TA programme as an EE tool at the AGSA, the following sub-research questions were pursued:

- What is the perceived contribution of the TA programme towards the EE implementation progress in the AGSA?
- What is the perception of management on the recruitment of EE candidates?
- What is the perception of management on the absorption of EE candidates from the TA programme?
- What are the identified challenges associated with the recruitment and absorption of EE candidates?

- What recommendations can be provided on the successful recruitment and absorption of EE candidates?

## 4.9 DATA ANALYSIS

Data analysis in qualitative research, according to Henning et al. (2004), is an ongoing, evolving, iterative or non-linear process. Data were transcribed, which means that interviews, observational notes, and memos are typed into word processing documents (Henning et al., 2004). These transcriptions are subsequently analysed, either manually or through software like ATLAS.ti. To analyse means to dissect words, sentences, and paragraphs, which is a crucial step in the research process for making sense of, interpreting, and theorising data (Henning et al., 2004). On the other hand, in qualitative research, data analysis entails preparing and arranging data for analysis, reducing the data into themes through a coding and condensing procedure, and finally portraying the data in figures, tables, or a discussion (Creswell & Poth, 2018).

According to Creswell and Poth (2018), qualitative researchers face a difficult problem when analysing text and various other types of data. The issue is increased by having to choose how to present the data in tables, metrics, and narrative form. The methods used to analyse text and visual data are frequently equated with qualitative data analysis. Analysis is much more than that. Additionally, it entails organising the data, reading through the database in advance, classifying and organising topics, representing the data, and developing an interpretation of it. The operations that make up this spiral of interconnected steps are all involved in the analysis and representation of data. Computers can help in qualitative data analysis because of the programmes that make activities easier and faster to accomplish over time, but they are not necessary for completion (Creswell & Poth, 2018). The ATLAS.ti programme was used by the researcher to carry out data analysis for this study.

The next phase is moving on from reading to describing, categorising, and analysing the data. The core of qualitative data analysis is represented by the formation of codes or categories in this loop. Here, researchers provide comprehensive descriptions, employ codes, create themes or dimensions, and offer an interpretation in light of their own perspectives or views of perspectives in the literature (Creswell & Poth, 2018). Making



sense of the text gathered through interviews, observations, and documents is a key component of qualitative research. The process of coding is grouping textual or visual data into manageable categories of information, looking for support for the code in various databases utilised in the study, and then labelling the code. Not all material is used in a qualitative study, and some may be deleted (Creswell & Poth, 2018).

The following steps were applied by the researcher to analyse data (Creswell & Creswell, 2018):

**Step 1:** Organise and prepare the data for analysis

In this step, the researcher typed up field notes, optically scanned documents, cataloged all the visual materials, and sorted and organised the data to transcribe interviews.

**Step 2:** Read or look at all the data

In order to acquire a broad understanding of the data and a chance to consider its overall significance, the researcher depended on this stage. What themes are participants expressing generally? What is the tone of ideas? What impression does the knowledge leave about its overall depth, reliability, and application?

**Step 3:** Start coding all of the data

In order to code the data and write a term that represents each category in the margins, the researcher uses ATLAS.ti. This procedure involves taking the text data acquired during data collection, categorising the sentences (or paragraphs), and then giving each category a name that was frequently based on the participant's actual language.

**Step 4:** Generate a description and themes

This stage allowed the researcher to develop a description of the themes for analysis by using the coding procedure once more. For this description, researcher can create codes. Six themes were produced by this procedure.

**Step 5:** Representing the description and themes

The researcher used the themes to communicate the analyses' findings. The most widely used strategy is to provide the study' conclusions in a narrative piece. A thorough discussion of numerous subjects was held to wrap up this procedure.

The referencing method used to present the findings of the study was created by ATLAS.ti. For example, the reference “P1:32” refers to the following: “P” means “participant”, the number “1” refers to the primary document number and “32) refers to paragraph quotation. Longer verbatim quotes used during the presentation of the findings are indented and indicated in italics.

#### **4.9.1 Content analysis**

Henning et al. (2004) assert that ATLAS.ti provides help for theory construction by encouraging linkages between codes to develop higher-order classifications and categories, generating propositions that suggest a conceptual structure that suits the data, and rendering a code-and-retrieve function. The researcher applied content analysis to study texts in a methodical way (Leavy, 2017). Qualitative researchers use content analysis to analyse the meanings that circulate in texts (Leavy, 2017). As part of the content analysis, the transcribed interviews were analysed using ATLAS.ti.

The researcher used ATLAS.ti to build a file with all of the interview transcriptions for data analysis. From interview recordings and transcripts, ATLAS.ti aided in finding key themes and categories. Before validating the findings using the researcher's field notes, the researcher combined and categorised the themes. During the data analysis process, the supervisor also worked as a co-coder. The co-coder collaborated with the researcher to use ATLAS.ti to analyse the data; this was applied as the following stage after reading and taking notes. This approach was used to describe, classify, and understand the data (Creswell & Poth, 2018).

Data saturation was used by the researcher as a criterion to decide whether to continue gathering information from participants. The standard for determining when to stop sampling the various groups relevant to a category is saturation. When a category is saturated, no new information can be found to allow the sociologist to further develop its characteristics (Saunders et al., 2018). Due to the high quality of the data gathered and the themes that emerged using ATLAS.ti, thirteen participants were deemed enough for this study. Data saturation was reached when new information gathering stopped adding to the body of knowledge.

## **4.10 RESEARCH QUALITY**

Trustworthiness, credibility, transferability, dependability, and confirmability are discussed in detailed in the following sections.

### **4.10.1 Trustworthiness**

When it comes to correct measurement, qualitative researchers prefer to use the terms credible and trustworthy rather than reliability and validity (Wagner et al., 2012). Readers of qualitative research need to be confident in the findings, so the term trustworthiness is utilised. Furthermore, the reader will judge whether the study's procedures were suitable and the results are valid interpretations (Leavy, 2017; Wagner et al., 2012). Credibility, transferability, dependability, and confirmability, according to Wagner et al. (2012), can be utilised to ensure data trustworthiness and these items are discussed below in detail.

#### **4.10.1.1 Credibility**

The term credibility refers to efforts that increase the likelihood that the data generated the findings (Wagner et al., 2012). The quality of the project, the rigour of the approach, and whether readers of the study findings believe the researcher have established trustworthiness are all factors to consider (Leavy, 2017). To ensure credibility, the responses were compared to the notes taken by the researcher during the semi-structured interviews. In addition to ensuring the credibility of the data provided by the participants, the researcher employed recordings of interviews, verbatim transcriptions, and the researcher's field notes.

#### **4.10.1.2 Transferability**

The focus of transferability is on the context of the individual rather than the context in terms of where the study is conducted (Wagner et al., 2012). The question is whether the findings of a qualitative study on an individual or a group of individuals can be applied to the reader's situation (Wagner et al., 2012). In other words, transferability, according to Leavy (2017), is a technique of making research findings valuable in different situations, hence extending the findings outside your data. The degree to which one can apply what

they have learned in one setting to another is determined by how similar they are. The researcher offered precise details of the research circumstances and techniques (Wagner et al., 2012). The researcher collected the exact details of the research through semi-structured interviews. Such detailed interpretations created a database that could be used to make decisions about the applicability of findings in different contexts (Howell, 2013).

#### **4.10.1.3      *Dependability***

Qualitative researchers employ the term dependability to account for changing conditions as a history function (Andres, 2012). Dependability is a measure of trustworthiness attained by the triangulation of procedures and providing an audit trail (Wagner et al., 2012). The audit trail attests to the accuracy of data translations from multiple data sources. It provides a means of validating the veracity of the findings by allowing for the reconstruction of events and processes that lead to the study conclusions (Wagner et al., 2012). Korstjens and Moser (2018) found that consistency is an essential feature of dependability. The emphasis is on the importance of ensuring that the analytic process adheres to the acknowledged criteria for a specific design (Korstjens & Moser, 2018).

To ensure the dependability of the findings, data collected by the researcher were checked against field notes. As interviews were recorded by the researcher using recording functions provided by the Microsoft Teams and a recording device that was used as a backup to record all the interviews. Data collected was also checked against these recordings to attest to the accuracy of the data collected. The supervisor provided additional data auditing, who audited the method used to assure the accuracy of the data collected.

#### **4.10.1.4      *Confirmability***

Confirmability guaranteed that the findings were based on the data and determining the degree of bias present to show that the data and findings were influenced by events rather than merely by researcher fabrication (Toma, 2011; Wagner et al., 2012). Toma (2011) suggests constructing an audit trail that allows an external auditor to check the study's methodology and results to ensure confirmability. The supervisor provided auditing of the study processes, which contributed to confirmability. Raw data, such as recordings,

interview notes, and documents, may be included in an audit trail (Toma, 2011). According to Korstjens and Moser (2018), confirmability is concerned with the feature of neutrality. The emphasis should be on the necessity to protect the data's inter-subjectivity. The interpretation should be based on the evidence rather than the researcher's personal preferences and perspectives (Korstjens & Moser, 2018). Interview recordings, field notes, informed consent forms, EE documentation, and approval from the organisation to perform the study were all part of the audit trail for this study. The study's audit trail supported confirmability.

## **4.11 ETHICAL CONSIDERATIONS**

Every study design and implementation process step must consider ethics (Wagner et al., 2012). Wagner et al. (2012) suggest that participants may be easily harmed physically or emotionally. To minimise possible harm, the researcher maintained professional conduct during the interviews and remained polite and not aggressive towards the participants. The researcher's reputation and the respect of family, coworkers, and the community may be jeopardised if ethical guidelines are not followed (Wagner et al., 2012). Researchers must safeguard their research subjects, build trust with them, promote research integrity, and avoid misbehaviour and impropriety that reflect poorly on their organisations or institutions (Creswell & Creswell, 2018). Institutional approval, anonymity and confidentiality, and informed consent are the ethical principles covered in-depth below.

### **4.11.1 Institutional approval**

The researcher applied for access to conduct the study at the identified organisation. The request was forwarded to the Chief People Officer, who granted permission to conduct the study. As discussed before, the researcher requested the help of a gatekeeper to act as a middleman between the researcher and potential volunteers after authorisation was given (Wagner et al., 2012). All participants were made aware of the study, as recommended by Henning et al. (2004), who believe that participants must be thoroughly informed about the research. According to Creswell and Creswell (2018), researchers must first get permission from those in positions of power to gain access to study venues and participants. The human resource business partner who acted as the gatekeeper

gave the researcher the contact information for the managers who accepted participating in the study. The researcher contacted employees who consented to participate in the study (through the gatekeeper) to schedule interviews through Microsoft Teams. Following the Unisa study policy, the researcher obtained for ethical approval from the Department of Human Resource Management: Departmental Research Ethics Review Committee prior to the data collection.

#### **4.11.2 Anonymity and confidentiality**

Anonymity can be achieved by giving each subject a number so that neither the researcher nor the reader can identify them (Wagner et al., 2012). Confidentiality may imply that the researcher utilises pseudonyms rather than the participants' true identities or alters identifying factors such as age or physical description (Wagner et al., 2012). In human subject research, the necessity to secure participants' identities is always a consideration (Dibley et al., 2020). In contributing to the principles of anonymity and confidentiality, the researcher removed all personal identifiers from research-related information and also used pseudonyms. In addition, the researcher stored hard copies of data collected in a locked cupboard/filing cabinet, and only the researcher and supervisors had access to the data. At the same time, all electronic information were password protected. Anonymity and confidentiality are equally vital (Wagner et al., 2012). As a result, the researcher must pay close attention to how participants are portrayed and cited to maintain their anonymity (Wagner et al., 2012).

#### **4.11.3 Informed consent**

Consent is an essential aspect of the research process, and while most researchers agree that written consent forms are crucial and empower the informant, consent entails much more than just signing a form (Wagner et al., 2012). Henning et al. (2004) suggest that consent papers must be accompanied by a letter from an organisation stating that it agrees to participate in the study. Participants must offer their informed consent (Henning et al., 2004).

Before the interview began, participants were asked to sign a consent form. Participants were reminded that their participation in the study was completely voluntary and that they

could opt out at any moment (Wagner et al., 2012). In support to Wagner et al. (2012), Creswell and Creswell (2018) suggest that the researcher should not force participants to sign the informed consent form when collecting consent for a study. Participation in a study should be viewed as voluntary, and the researcher should make it clear in the permission form instructions that subjects have the option of declining to participate (Creswell & Creswell, 2018). The human resource business partner who served as the gatekeeper distributed the information letter and the consent form to employees. Participants were given the option to ask questions about the study during this procedure (Wagner et al., 2012).

#### **4.12 CHAPTER SUMMARY**

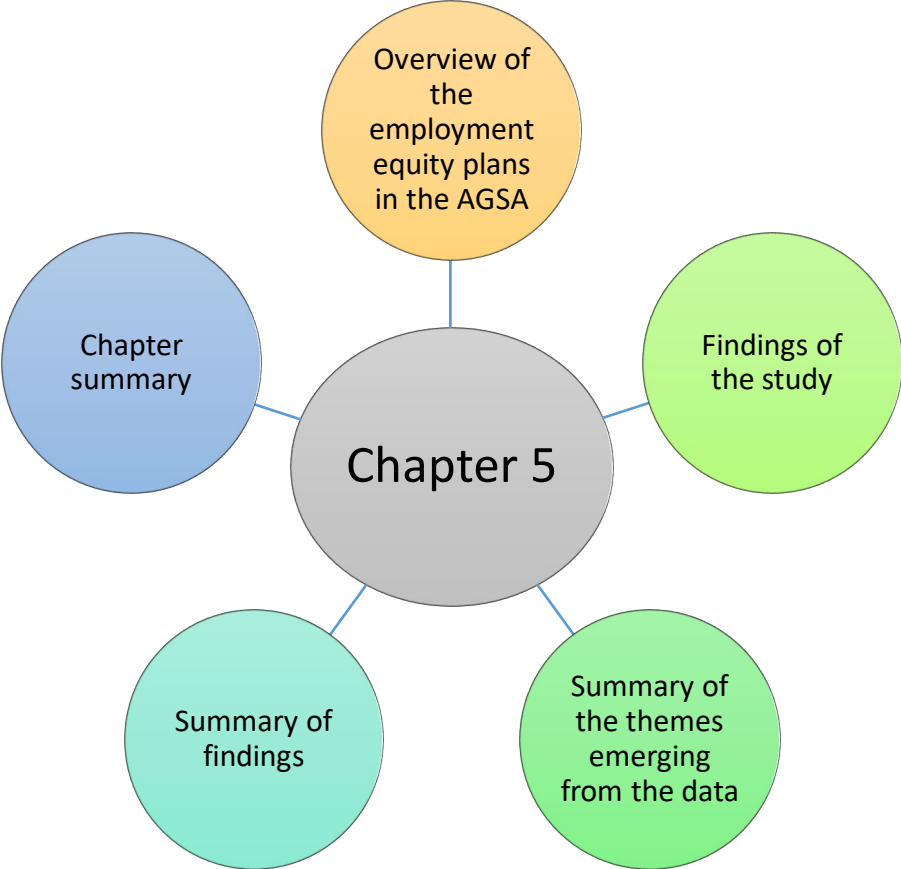
This chapter focused on the research design and research methodology used in this study. This chapter also explained the research design, sampling strategy, and how the data were generated and analysed. Research quality was also discussed with specific reference to trustworthiness, credibility, transferability, dependability, and confirmability, including data ethical principles. Chapter 5 will deal with the analysis of data and findings.

# CHAPTER 5 ANALYSIS AND DISCUSSION OF RESEARCH FINDINGS

## 5.1 INTRODUCTION

The previous chapter focused on the research design and research methodology used in this study. Chapter 5 focuses on an analysis of data and the interpretation of the research findings. This chapter aims to address the primary research objective: to explore the perceptions of managers concerning the TA programme as an EE tool at the AGSA. This chapter provided an overview of participants in terms of their biographical data and the types of questions that were asked during the interviews. The main themes that emerged from the interviews are also discussed and interpreted in this chapter.

**Figure 5. 1**  
*Overview of the Chapter*



Source. Author’s own work



## **5.2 OVERVIEW OF EMPLOYMENT EQUITY PLANS IN THE AGSA**

In preparation of the data collection phase the Employment equity plan for 2022 to 2027, and the Employment Equity reports (2017 to 2018 and 2018-2019) data were reviewed.

The only data that was reviewed from the above-mentioned reports was the recruitment and the training and development. These sections were reviewed to give the researcher an indication of how the EE candidates are recruited and how the entry point is where the trainee auditors are included in the total workforce. The other parts or sections of the reports were excluded as they did not provide necessary information to answer the objectives of the study.

The data analysis allowed the researcher to establish the areas of concern documented in the EE plan. The review of the EE plan was essential for this study as it gave a clearer picture of how it was documented regarding what challenges and management perceptions about the TA programme were evident as part of the EE implementation plan.

## **5.3 FINDINGS OF THE STUDY**

The data from the interviews will now be discussed and supported by exact quotations from the thirteen interviews. Any identifying information was eliminated, and the quotations were linked to pseudonyms.

### **5.3.1 Perceived contribution of the TA programme towards the EE implementation progress in the AGSA**

To examine the perceived contribution of the TA programme towards the EE implementation progress in AGSA, participants were asked the following questions during the interview:

- To what extent does the TA programme contribute towards the Employment Equity progress in the AGSA?
- What programmes are in place to support employment equity at the AGSA?
- Tell me more about the AGSA TA programme as part of manager's Employment Equity implementation plan of action.

- What is your understanding of employment equity in general?
- How do you view the implementation of EE at the AGSA?

The participants were asked the above questions to get an overview from the participants on the perceived contribution of the TA programme towards the EE implementation progress in the AGSA and also to get an understanding if participants share the same understanding of the purpose of the TA programme. The purpose of these questions was to identify if there is a gap in terms of understanding the purpose of the TA programme and how the TA programme contributes to the implementation of EE in general.

Participants were requested to share their general understanding of the purpose of the trainee auditors' programme as part of EE. The majority of the participants shared a common understanding in line with the organisation of what is the purpose of the TA programme. However, in terms of this programme being part of EE, the understanding was different.

#### **5.3.1.1 Responses from participants'**

P1 shared her understanding of the purpose of the TA programme as follows:

*the aim is to assist in training and developing future chartered accountants. The main purpose is to redress the uh one can call it the injustice of the past to provide. (P1:37)*

P2 linked his understanding of the TA programme to the EE plan. That the trainee auditors are not isolated to the EE plan of the organisation. However, there are no restrictions on how the trainee auditors are taken:

*Yeah, that that's a an interesting one, in the sense that when we look at the employment equity plans. There as an office we don't isolate a TAs from the rest of the staff. However, you would realise that from at at a TA level when it comes to actual implementation, there's not much of a restriction of how TAs must be taken. Sure, the the purpose of the programme at AGSA, AGSA has a responsibility to the country. And the along with that responsibility AGSA wants to manpower the country with competent auditors and accountants. So this is another way we want to deploy these skills into the public and the private*

sector. To ensure that we we improve accountability in general and the we hoping this will improve one the living conditions of all South Africans as we begin to improve accountability and understanding of how the economy works. But part of it is to transform, especially when we look at this EE is to transform the the imbalances that have been created in the past. To attract those uh students from families that are in the main were struggling in the past and ensure that they get the opportunities and they get to be a they they get to be able to take opportunities and jobs they wouldn't otherwise have been able to to apply for. (P2:19)

P3 partly shared the same understanding with P2 regarding upskilling society. He alluded that the primary purpose of the TA programme is to empower people in their careers:

*Uh. I think it's it's serves to uh main purposes, firstly it is uhm definitely seen as part of the organization's contribution to the broader society in terms of upskilling and providing employment. So even before we do any considerations in terms of retention and you know the on organizations staffing needs, the programme generates far more people qualified people than we could possibly absorb. So the core essence of it is actually providing an opportunity to empower people in their careers. (P3:18)*

P4 stated that the TA programme was introduced to professionalise the organisation:

*Uh the TA scheme that the AG has, I think it started around the early 2000, uh with the former uh uh AG, who uh uh was embarking on the professionalization of the organization and in the process of doing that, they went the route of training uh, training auditors. Or you can call it trainee accountants, of which, as you said, will refer to them as trainee accountants TAs. (P4:16)*

P5 partly shared the same understanding as P1, as much as the focus was on training auditors, but the focus was on economically disadvantaged communities:

*But for AGSA it was mainly to ensure that we increase chartered accountants in the African and all black societies. Because if you look at our numbers, we take more into making sure that the race, which is African and black for that matter is increased for that purpose. So my looking at that is that one one to ensure that we we contribute to the South African standing in terms of*

*chartered accountants. But two making sure that they come from uh economically disadvantage communities and are are black. That's how I've seen this programme penning out, even though it's not something that will be discussed in boardrooms. (P5:10)*

P6 stated a different understanding in terms of the purpose of the TA programme as part of EE. He indicated that the TA programme is not a tool to achieve equity in the workplace, but it is used to create a workforce that is easily accessible:

*So I I wouldn't, I wouldn't, I wouldn't I wouldn't place it like that [XXX] it is not a tool to achieve employment equity. It is a tool to it has a dual focus. Firstly, to train up chartered accountants uh and then the other focus is to have access to a workforce uh which is not as expensive as a more senior workforce 'cause what happens is we pay these people we bill for our time. Uh, so get access to graduates uh we are able to pay them for the level of experience and therefore they it doesn't cost us that much. It doesn't cost the client that much, but the the number one priority is from a training perspective, we see ourselves as a training institution. So this is training uh, uhm, this is training potential accountants for the audit profession. So the main priority is not an employment equity tool. But once we have embarked on these processes, we want to then make sure that all our processes supports the broader employment equity plan of the organization. So this is one of those training scheme is one of those processes that supports it. But I wouldn't say it is, that is its purpose. (P6:21).*

Most of the participants indicated that the TA programme was created to be a pipeline for the organisation.

P1 stated that:

*Now the role that then AGSA would be playing in terms of transformation would be ensuring that we support, you know, a wider pool, including those trainees that would have been coming from previously disadvantaged backgrounds. And that would include your African, Indians, Coloureds mmh as defined in terms of the BBBEE. And we actually do then have eh, make sure that we include trainees from the various provinces, the likes of KZN and where you would have many people coming from rural areas, Limpopo, Eastern Cape. It's*

*a widespread. So the role that AGSA plays in that regard is to ensure that we have enough pool and that we support them. (P1:17)*

P3 concurred with P1:

*Then the second part is obviously as a way of creating a pipeline into the organizations, other levels and structures developing our own talent. (P3:18)*

P4 stated that the TA programme at the end needs to support the set EE targets of the organisation:

*There are certain and uh uh figures that we need to adhere to in terms of what the AG the Auditor General has set themselves as benchmarks to adhere to the employment equity. So those would be, for example, there will be a certain percentage of trainees that we need to have in the scheme and the ones that we have, they need we need to make sure that we are we employ staff for which at the end of the day, when we look at our strategic statistics in terms of the employment equity, we also bring those numbers in the calculation and adhering to the set targets that we need to meet as the office. (P4:18)*

P4 went further to state that the trainee auditors need to be able to address the gaps at the middle management level:

*Yes, discretionary at some point, the the overarching factor would be the the quality, the qualification together with the experience. But in some instances then as I say when we take a deliberate intervention to say we are taking more TAs which are black female candidates that on its own the intention is to say have a bigger pool of black females uh candidates, when we get to a point where we need to retain and be able to address our challenges on the on the middle management position. (P4:34)*

P5 also supported other participants in how the trainee auditors contribute to building qualified trainee auditors and further stated that instead of recruiting from outside the organisation, it can tap into the pool of trainee auditors:

*Yes, I'm so it it it it does and now I'm just going to focus on the fact that if you look at the numbers that we take a, we've got more TAs than permanent employees in our environment. So umm as we keep absorbing them into the*

*system, they then contribute to the permanent employment and because they come from a bigger pool, it is then give us advantage that instead of going out to look for talent, we've got a pool of talent here, which is a majority of talent of TAs where we can tap in for talent, that will obviously be talent that is going to be in future affect our our our uh uh our numbers. (P5:12)*

P6 stated how the TA programme support EE. He indicated that the pool is created in such a way that most of the intake are designated groups:

*So to to to answer your question, is the absorption specifically of the EE candidate is not a is not a a debatable matter because the the pool is set up in such a way that the majority of the candidates in the pool, other majority of the race in in South Africa, so it therefore it nullifies the debate about should I be absorbing EE candidates or non EE candidates because the majority in the pool are anyway EE candidates. I'm not sure if that if that covers your question [XXX]. (P6:39)*

P8 emphasised the point of creating better managers through the TA programme:

*Yeah. Uhm the TA, uh which is normally known as the trainee audit scheme. It is a pipeline that was created by the AGSA. To develop uh train and nature talent. So through that scheme we are able to take uhm uhm young upcoming professionals train and develop them so that they can become better managers and it works hand in hand with the transformational journey or ambitions of the organization. Especially that seeks to uplift young black Africans uh mostly in South Africa. (P8:27)*

P12 raised a concern that they have been raising with the EE team to correct the intake numbers. She indicated that if the feeder (the trainee auditors) is corrected at the beginning in terms of how it needs to support the EE gaps:

*So what we've been saying to the employment equity team, let's try and get it right from the feeder and then at least when you get into AM levels then your pool is right in terms of retention and instead of then us investing in trying to fix that at AM level, let's start in the beginning. So as we stand, I think that is work in progress uhm with that to try and get that mix correct uh because as they progress in the years that becomes your feeder into a management*

*position. (P12:26)*

Participants were requested to comment on the extent of the contribution of the trainee auditors towards EE.

P1 reflected that trainee auditors contribute a lot to the whole staff of the organisation:

*OK uhm, I don't have the exact numbers, but I can tell you that it's quite a large pool on average. Annually AGSA takes in 400 between 300 and 400 trainees, so at that point in time, if you count first year, second year, third year, you should have between 1000 and 1200. And the number of employees employed by AG, I think as a total is around 3000. So they they they account for about 40% or so of the current staff complemented at AG. So it's it's. Yeah, that's the extent. (P1:23)*

P4 stated how the trainee auditors contribute to the achievement of the EE plan:

*the the contribution that we get from there, majority of the TAs that we are able to retain in the business they are able to fill up the gaps where we've got kind of the equity challenges that we have. So we are able to retain staff that will that assist the AG to meet the the targets that have been set for them either in the five year or on the yearly basis as we gradually get to the required targets that we need to meet as the office. So the the the retention programme assist a lot in making sure that the TAs that we train internally are kept within the organization and then as I said those that are access excess, would be the ones that are encouraged to apply outside the office and they will be able to get opportunities in other government institutions or even the private sector. (P4:22)*

P5 concurred with P4 on how trainee auditors contribute to the achievement of EE:

*OK, I think that I'm, I've seen that we, we, we we do through the TA programme, we have managed to contribute to employment equity implementation in two ways, one by the fact that our TA programme absorbs more females. Which, you know, scores better in terms of the BBBEE uh codes. Number two, uh because we have got majority of females, our absorption thereof after they've completed their programme. Provides us to*

*employ more female in the environment from the lowest level of the business and you see that being infiltrated up to the middle management and or senior management level of our business and that is because of the impact we are doing at the beginning, because of the majority of ladies that you see female TAs that you see at the beginning of the programme you'll see them progressing through absorption. When we take them as as AMs and or junior managers and you see that being progressing and that has contributed to our annual target of hitting a target of being the best in terms of absorption and the retention of female employees, as you can see, currently we still have we still employing more females in our environment than males. So I've seen that it contributes very positively to our implementation plan of the employment equity. (P5:8)*

P6 concurred with P1 on reflection on the contribution of trainee auditors to EE and indicated that a third of their workforce is made up of trainee auditors:

*It's a it's it's. It's a great extent. It's a large extent [XXX] and why I'm saying so. Remember that the trainee auditors scheme. Uhm every year we bring in between uh, 200 and 400 graduates at any given point in time, a third of our workforce. Uhm, is, is, is, is graduates or is what do we call it, it's TAs trainee auditors, and that's that's 33% of our workforce is trainee auditors. And so therefore it is a, it plays a large it plays a significant role in in us achieving our employment equity targets. So yes, while I I did mention that the the reason, the main reason for the programme is training, but because of the sheer volume, the sheer numbers of the programme, it plays quite a big part in employment equity. And therefore if we get employment equity right at this level. Uhm, due to the percentage, is it it it should be able to uhm to assist in and other levels and then just the last point on it. Remember this is also the level where we retain people. Uhm so once I, once they've done with the three articles, we will then seek to absorb 67% of them into the organization. So every year we try uh, let's just round it up to 70% of our trainees, we absorb them into the organization. So if it was, if they were not uhm aligned to our employment equity targets. We would compound the problem as we absorb them into the organization. It is therefore very important that we get the the composition right from the start so that we don't have challenges later when*



*we absorb them. (P6:25 & 27)*

P7 supported other participants on how the trainee auditors contribute to EE and stated that trainee auditors are included in the same occupational level as assistant managers.

When targets are set, trainee auditors are included as well:

*Definitely uh because because within the categories of uh employment and the levels. You know where we assess our implementation or or our achievements versus the targets because we would have targets in terms of our EE plans or EE targets and and these EE targets are broken down into the various levels. And yes, the the the TAs are also you know included, but although they are included together with the the next level which is the AM level but but when we look at our EE targets would also factor in the the composition. Uh you know of the TAs within that particular band or level. (P7:27)*

P10 stated that:

*Ah. OK, I think uhm for AGSA, uh, the trainee the trainee auditors' scheme is is one level which uhm we we are achieving more than we we, in fact, not necessarily more than in terms of employment equity and not achieving more than we should we are, but it's better than other levels. So I think it's one band in organization we we are not really troubled. (P10:20)*

P11 concurred with P6:

*So, uhm you would know that about a third of our workforce at the AG is made up of the trainees. So as part of our employment equity plan, we are concerned with ensuring that our training, the people who come to our training are in line with our employment equities, employment equity, lay of the land or employment equity stats. So those TAs who, as I'm saying would be a third of the workforce, will by will naturally be part of those that we target to provide training to. I I'd say it contributes a lot uhm [XXX] because as I'm saying, I think these the TAs are a third of our workforce, therefore if we were to ever do anything related to employment equity, there's no way that we can ignore them. The one part that it it also plays a very critical part especially where I sit in the training space is that the TAs are here to be developed, they here to,*

*you know, gain a professional qualification and also to learn about the auditing environment. So when we do provide training which is also part of uh the employment equity targets then it's a large group of the people who most the a large percentage of their hours at the office are geared towards training. So I'd say that is how the TA scheme also contributes towards employment equity in that they are here to be trained then as they come to training and they take part in these training initiatives, we are also able to reach our employment equity. (P11:24 & 32)*

P12 stated a different view on how the trainee auditors are evaluated. Her view contradicts other participants on how trainee auditors are included as part of EE targets. She indicated that there are no specific targets when trainee auditors join the organisation until they are confirmed or retained as permanent employees. Only then that trainee auditors become part of the EE:

*OK, so currently and I think this is where uhm we've tried to address some of these concerns with uhm with the employment equity team. So as the TAs come into the system and they start within the three year programme. Uhm, there isn't any specific targets in terms uhm business unit targets when it comes to this lower level position, mainly because it's on a fixed term contract, so it's not going to impact our permanent headcount. And also because uhm you know it's not directly a feeder yet until they qualify. So those are the two areas that makes it a bit difficult uh to attach employment equity targets to it, however, uhm, in terms of where we going with the learnership, so once you qualify in your third year and you move into an assistant manager role, then that's when we attach uhm you know, requirements, employment equity requirements and targets uhm to that appointment. (P12:26)*

P13 also stated a different view on how trainee auditors contribute to EE and went further to indicate that even when trainee auditors are retained, sometimes EE is not taken into consideration:

*I I think in some areas they consider it, they see it as a pipeline, a pipeline that will contribute not to EE only but building capacity yabona [Zulu word]. But I think in some angles I don't think they do because even when they retain the final year students. Some of them don't consider the EE target for an example*

*[XXX], yabona [Zulu word], so, but then it boils back to do they know are they empowered? So maybe it's an indication that we need to do more. So that they can be able to factor their decisions when they apply the retention to apply the EE, so maybe my response would be in some areas yes in some areas no. (P13:20)*

### **5.3.1.2 Integration of results**

- Based on the responses, the primary purpose of the TA programme is to empower people in their careers as well as to professionalise the organisation. As much as the focus was on training auditors, but the focus was on economically disadvantaged communities.
- Even though some participants disagreed that the TA programme is a part of EE, some stated that the TA programme is not a tool to achieve equity in the workplace, but it is used to create a workforce that is easily accessible. However, some participants stated that trainee auditors are not isolated to the EE plan of the organisation, there are no restrictions on how the trainee auditors are taken.
- The above results are supported the following author:  
EE in South Africa cannot be accomplished just by legislative means. By providing individuals with effective training and development opportunities, employment relations departments can change the situation. Employment relation departments will also need to implement special programmes, like black advancement, which should include illiterate workers receiving literacy training, supporting workers' and family members' access to high-quality education, and, in communities where the organisation operates, mentorship and targeted recruitment programmes. These programmes are necessary to achieve equality in organisations and, ultimately, in society (Oosthuizen et al., 2019).
- From the findings most participants agrees that the TA programme at the end needs to support the set EE targets of the organisation and that the trainee auditors need to be able to address the gaps at the middle management level.
- Participants supported the view on how the trainee auditors contribute to building qualified trainee auditors and further stated that instead of recruiting from outside the organisation, management can tap into the pool of trainee auditors.
- Participants made it clear that the pool of trainee auditors is created in such a way

that most of the intake are designated groups.

- An emphasised was made on creating better managers through the TA programme.
- However, a concern was raised that they have been raising with the EE team to correct the intake numbers. P12 indicated that if the feeder (the trainee auditors) is corrected at the beginning in terms of how it needs to support the EE, they would not be having challenges.
- Nunno (2020) asserted that while most organisations have employment policies, processes, and practices in place to support the implementation of EE, the fundamental issue with these policies, procedures, and practices is that they are overly complicated and onerous.
- Most participants agreed that trainee auditors contribute a lot to the whole staff of the organisation, including to the achievement of the EE plan as the third of their workforce is made up of trainee auditors. Participants further indicated that trainee auditors are included in the same occupational level as assistant managers, when targets are set, trainee auditors are included as well.
- However, P12 stated a different view on how the trainee auditors are evaluated. Her view contradicts other participants on how trainee auditors are included as part of EE targets. She indicated that there are no specific targets when trainee auditors join the organisation until they are confirmed or retained as permanent employees. It is only then that trainee auditors become part of the EE. In addition, P13 also stated a different view on how trainee auditors contribute to EE and went further to indicate that even when trainee auditors are retained, sometimes EE is not taken into consideration.
- Since the EEA's adoption, improvements have been made to foster a more inclusive, varied, and democratic workforce, according to Oosthuizen et al. (2019). Regarding organisational changes and compliance with statutory requirements, these adjustments do not appear to be very profound (Oosthuizen et al., 2019).

### 5.3.2 Management view on implementation of EE

Most participants indicated that there is full support when it comes to the implementation of EE.

#### 5.3.2.1 Responses from participants'

P4 stated that there is much pushback from leadership when it comes to the implementation of EE in general:

*I think there's a lot of resistance uh uh on on the implementation of the EE uh uh process. Not only from the executive, because you might find that their challenge is they still have a business to run. And now when you bring EE and you're unable or kind of like forcing them to employ specific type of a candidates that on its own creates that level of resistance in a form of people using their discretion or being subjective on who they they appoint. That's the one. The second one the employees within the AG itself, they feel like, if EE is that close to affirmative action where we are only giving opportunities to certain population group and that on its own is it creates that level of reasons, resentment and the level of people not wanting to cooperate with that process and any makes it a bit difficult to always get into platforms and having to explain to your fellow colleagues to tell them like as white candidates in terms of our EE numbers, we are unable to accommodate you, so majority of them will sleep with that thing off. I have reached a ceiling as far as the AGSA is concerned. There's no growth for me and so on. And you find that there is that the as I say the the the dragging of the feet and the unhappiness and all that. So those are some of the things are unfortunately that comes with the process but we need to do that at some point so that we can get to a point where the field is, is level and then everybody is getting to a point where any opportunities open for everyone to to go for. (P4:42)*

P5 stated that there is full support for the implementation of EE, while P4 stated much resistance from executives:

*Yeah my own view is that because it's supported at the highest level of the business, the AG is concerned about it, the DAG must sign the final report and whatever plans that we submit must go to the DAG. So at the highest level of*

*our of our leadership there is support and when you get to forum members that are dealing with employment equity on a daily basis, you find that we have people that have got influence you know, senior managers of our business are part of that. So you find that there is that stream and there is that support from the entry level up to the highest level of our business in terms of employment equity, and therefore there is no bottlenecks uh that you will find in the system, so I see I do believe that it's a very good example where you find that each and every level of our leadership there is a good support of what employment equity requires and the fact that that support pens out into plans and pens out with what is submitted to the Department of Labour on a year on year basis. It shows that there is synergy in how we implement our plans through employment equity provisions at AGSA. Thank you. (P5:39)*

P6 concurred with P5 in terms of EE gaining support from the leadership and further stated that the implementation of EE has become a natural process for the organisation:

*Uhm I I think it's it's progressed well previously when I was at the AG there was a lot of questions around it. But I think the leadership has bought into it uhm and uhm it's progressed very well to a point where, it's a more natural process and it does not have to be policed the way it had to be in the past, there was a point in time where we had to be really specific on targets and were to hold people to that targets, but now it becomes more of a natural process and not much, not as much of policy pro pro process. So in in my experience at the AGSA it has become a natural process which is embedded in, in, in the leadership of the organization [XXX]. (P6:43)*

P8 supported the view of P4 and 6 in terms of EE gaining support from the highest structures of the organisation:

*Uh I think for me, we it it has gained so much traction. Uhm it has received or the employment equity it's not just maybe a tick box exercise, but uhm you know it's something is a programme that is seriously, uh it has an attention right uhm to to our leadership, you know to our Auditor General being the number one uhm citizen within our family, uhm it has gained attraction, you know, from from our deputy auditor general. There's lots of programmes and support that are put behind that. So I think for me the Auditor General is an*

*organization takes the employment equity very seriously. Uhm and the you know, you look at the energy and the resources that are also allocated, you know, just to make sure that we we are compliant and we do what is right, not for the sake of just a tick box but for the sake of, you know, being the change agent in in South Africa. So that is my view. (P8:67)*

P9 stated that EE had been implemented relatively, and it is achieving the results that it is set to achieve:

*Well, I I feel that it is fair uhm according to my own view, uh, it is fair. Uh, and uh, I will say also transparent because uhm, there is uh, basically you know, communication throughout of the challenges that have been experienced and the ways to address those challenges. So it is rare that one can say that they've been, for example, left out of the process at any given point in time. So my view of it is that yes there are still may be one or two gaps that needs to be to be addressed, but overall I will I will say that it is effective. And it is achieving the results that it it desires to achieve. (P9:56)*

P10 stated that:

*Uhm, we can do better, but I I know we and we, we, we we are not the worst in terms of uhm implementation. Uh one of my concerns is that I I don't know if as uhm we are as intentional and in the provinces as as we are at head office. Uhm because remember at head office now there's a there's a there's a collation of all other information and people are in silos in the provinces. Uh sometimes they would uh respond to the need at hand versus the need, making sure that it is accommodated with the EE target, so it's something that we really need to look at and also sometimes you'll find that in the in the provinces you have the EE champions being a manager and yet a manager is not someone who recruits, you know there's a BUAM who's responsible for recruitment and the executives who are not really intentional as much as the caretaker of uhm the employment equity, make sure that uh uh targets are being met in the in the in the provinces. (P10:44)*

P11 stated that there is success in the implementation of EE within the organisation, which is supported by policies and initiatives:

*In my own view, I l'd say it's being implemented quite well. And we are able to you know, have initiatives that talk to the heart of what employment equity is trying to do at times, I think you'd find yourselves at other organizations where you see that they've got policies, procedures around the employment equity, but the how they do it and maybe the spirit in how they do it is not necessarily correct. Where uhm I find that the AGSA, we've got the right policies, we've got the right initiatives and also the how and our heart is in what we do when it comes to employment equity. So I would really say it, it's being done quite well. Thanks, [XXX]. (P11:52)*

### **5.3.2.2 Integration of results**

- Contradicting views were shared from participants on how EE is supported by leadership of the AGSA. Some stated that there is much pushback and resistance from leadership when it comes to the implementation of EE in general, while others stated that there is full support for the implementation of EE.
- Other participants indicated that the implementation of EE has become a natural process for the organisation and that EE had been implemented relatively, and it is achieving the results that it is set to achieve and that the success in the implementation of EE is supported by policies and initiatives.
- It would be impossible to accomplish equity and diversity in society without solid and detailed strategic plans based on the passed legislative measures (Mhlongo, 2021).

### **5.3.3 Management perception on the recruitment of EE candidates**

Participants were asked the following question in order to gain management perception on recruitment of EE candidates:

- What is your perception and understanding on the recruitment of Employment Equity candidates?

Participants were asked to reflect on their perceptions of the recruitment of EE candidates and their general understanding of EE with the aim of determining if EE is considered during the recruitment phases. There is no one-way approach when it comes to the recruitment of EE candidates. Most participants reflected on their different perceptions.



### **5.3.3.1 Responses from participants'**

P1 stated the preferred method of recruitment of EE candidates is not so explicit when it comes to the advertisement in ensuring that the target group applies for positions:

*OK, so internally they would have been targets. So we we have numerical goals. Uhm, however, when they advertise or the recruitment process, they would only indicate that uh you know EE candidate is preferred, but they are not explicit to say we are looking for an Indian male. We are looking for an African female. It would only indicate as such, and when they then go through the process. They would look at the technical experience and various other things. And should then at the at the end it be that the candidates for example are doing, you know performed more or less the same then they would go for their preferred EE target of that point. It could be maybe Indian male at that point or African female be it then they would opt for that. So that's the the method that my understanding currently AGSA is applying. (P1:33)*

P2 stated that the work that employees do would require someone that has been internally trained, such as trainee auditors. He supported the internal recruitment focus:

*So the the if you I think it's it's very important because the the design or the structure of the audits that we do at AGSA is a such that it's not easy to pick someone from outside and do the audits that we do and also given that we are a huge firm a big firm in in a sense. So it's easier to get people that have been trained internally that understand how the systems work and that understand the methodology that are familiar with the legislative environment and the the respective standards, because we don't only apply the international standards on auditing, which is also applied by the other firms in the industry. We also subscribe to the ISSAI, the the international standard on supreme audit institutions. So we we the advantages that we we've got when we take TAs. Our TAs have been prepared for the environment by ourselves. We've shared with them and they've seen how we how we perform these audits and they are in a better position because of that to impart that similar knowledge to upcoming TAs as well and to also be able to share, yeah. I mean, they they are in a position to be able to share if they identify any new developments because things change over time. (P2:25)*

P3 stated that the trainee auditors seem to be not feeding into the next level as management prefers external appointments as employees or trainee auditors move to higher positions. This approach is different to that of participant 2, which is internal focus recruitment:

*And as you go up this obviously both the issue of legacy, so people that uhm entered the organisation you know long back, long serving members and I would have expected that over time you'd see a uhm bottom up uh contribution to the targets, and when I say bottom up, meaning more and more people from the TA programme, like myself recruited would continue through the structures and essentially you'd see that representation building from the bottom upwards, but I think what what I'm sensing more of is that recruitment at the top levels is external. Uhm, to manage the EE targets and not so much internal promotion, so I'm not getting that sense that there is a direct correlation between the representativeness in the programme and how that filters into the levels above. I think the recruitment, direct recruitment from external plays a big role. In the higher tiers. (P3:20)*

P4 concurred with P3 and even went further to state that as much as many within the organisation will want to ensure the implementation of EE at the end, discretion on recruitment lies with the executives who might not be aligned with the EE plan:

*Yeah, I think my my perception would be there lies a lot of discretion on the different business unit as to how they wants to do that, to, to, to cover the employment equity challenges and in the process of doing that, there is a balancing act that normally has to come with that. For example, if you want to bring in a candidate EE uh employment equity uh candidate from outside the AGSA. It gives that challenge to say the ones that we have trained internally to what extent are they also given the opportunity to uh uh to advance and be able to cover those uh uh EE targets that are there, so you might find that with the recruitment process it tends to be subjective to say at a given time what is the view of each business unit in terms of what they want to uh uh cover in or even the type of candidate that they want. And most of the time it it doesn't always tie up with the employment equity and that creates the challenge that I was saying earlier to say we might have the structures to say these are the*

*employment equity committees which advised because we cannot take decisions. Uh the executives in the BU are the ones that will have a final say. But as to whether the final say on what they want, does it cater or cover the employment equity, that tends to be a challenge because that discretion sometimes tend to be subjective, and that normally would create that unhappiness within the business unit especially for those candidates who felt that in from internally they qualify for for specific appointments, and they've done everything that they can do and at the same time they meet the employment equity uh uh requirements. And yet you find that the discretions sit only with a specific specifically the executive as to how it goes. (P4:30)*

P5 stated a concern from leaders who are not supporting the implementation of EE and always justify their decision of not recruiting according to the EE plan. This concern was also raised by P4:

*Yes, I'm I've seen that once the intend and the intention of AGSA is to ensure that we recruit to support the plan. I've seen the development of of of, of processes where uh uh leaders allowed for more justification why they cannot support the employment equity. Which for me it's a delaying process uh uh uh, there is a term its called uh uh it's called, it's called I will remember this term but it's a it's a, it's a process where when a leader, who's recruiting cannot find an appropriate uh uh candidate and then brings bring a candidate that would not support employment equity, justifying it through a lack of skills in that particular role. For me, I've seen that as a wedge that is disturbs our flow in terms of employment equity programme. I believe that our recruitment has got a that part that is contributing into ensuring that we do apply. But like I'm saying the prerogative is the prerogative of the leader at is recruiting and they would normally know come with justifications why they can't support an EE plan but our influence when we do roadshows it's that we tell them early about the plan. (P5:18)*

P6 indicated that:

*So I've been in recruitment in and out of recruitment over the last 10 years. Uh when did I start actual. Yeah. I've been in recruitment since maybe 2007. There was a period at the AGSA for four years where I've been out and then back*

*now. And the reason I'm giving you the timeline is because my perception is that uhm in my earlier days of recruitment, EE candidates normally had less experience as the counterparts, as the white counterparts. But my perception in recent times is that the the talent in the market and the skills and experience is starting to equal out. So for every white candidate I should be able to find a comparable employment equity candidate without reducing the standard, if one could call it that way. So that's that's my perception that in the last five years we've been making strides as an as a country and there is potential talent in the market to be able to to find employment equity candidates without excluding each other race. (P6:37)*

P7 indicated that for the EE plan to be implemented, the organisation would need someone with influence, someone who will be heard:

*You know this is probably a sensitive response that I'm gonna give you [XXX]. But what I've realized uh in the past three years that I've been responsible for transformation in my BU. Is that you you need a strong person uh you know who who will be listened to in terms of not not forcing but but ensuring that as a unit, as an organization, we don't forget you know a a transformation and these targets. (P7:43)*

P10 stated that there are good plans and good intentions, but the practice is not the same:

*Uhm, on paper we we, we we have a very good or we've got in in targets that we we have uhm intentionally so [coughing]. On paper we have got candidates, or categories of people that you want. But in in most cases for me uhm, yeah, sometimes it it just gets thrown off and without an understanding uh or a background on why are we are we digressing from the plans that we have. So it's it's it's it's it's almost yeah, it's sometimes you understand it, sometimes you don't. I I don't want to lie and say no we do have uh an intentional and structured and process that is, is, is I don't want to say when I'm saying transparent. I don't mean there is shenanigans going on but there's there's some things that there's curve balls that gets thrown at us. (P10:32)*

P12 stated the process followed for recruitment:

*So when we commenced any recruitment process within the organization even*

*on our forms, we have a position that dictates in terms of the employment equity target for that for that position. So for example if I'm recruiting a manager in Gauteng, I would have to first indicate what is the target group. And that target group is then uhm it is that I would get from uhm human resource business partner or my consultant to confirm what the target is for this position in that they'll obviously have to update their targets in terms of, you know and the EAP uhm and then they provide us that target, so from the onset before we even get to the recruitment we already focus on on that portion in terms of the targets. As we go through our processes. Uhm, without a processes we very fair. We don't eliminate uhm and employment equity our targets is not used as an elimination criteria. So what does that mean? It means that we don't uhm we don't shortlist you based on your demographics. So if that position is for an African female and you are White male that's applying and you do qualify in terms of the qualification and the minimum years of experience we shortlist you, so a lot of people would think that we compliant uhm you know and we actually just wasting time but we have to be fair to all those that qualify. So we very strict in terms of our positioning there. Uhm, where you have situations where you go through many rounds of recruitment and you not finding that specific demographic group in terms of your first and second preference. We then uhm have a deviation process. However we try not uhm to get to the deviation until all avenues of recruitment, and sourcing have been exhausted. Thanks [XXX]. (P12:36)*

P13 stated concern about the EE candidates that do not stay after being appointed:

*I think as an organization we are doing our best [XXX] to try to attract the EE candidates. Are we doing enough, I don't know at this point, but what I can tell you is we always get feedback in terms of we can meet, we don't get the right candidates. The people that we attract they don't fulfil specs. There's no, konje [Zulu word] what is the word. There's a shortage of skills. There's always all sorts of reasons that we are told to say that we can attract EE candidate. But at the same time, you find situations where by our EE candidates they come in and then it becomes a revolving door, then they don't stay. (P13:32)*

### **5.3.3.2 Integration of results**

- Participants indicated that the preferred method of recruitment of EE candidates is not so explicit when it comes to the advertisement in ensuring that the target group applies for positions. However, other participants indicated that the work that employees do would require someone that has been internally trained, such as trainee auditors, which is the view that support the internal focus recruitment.
- A contradicting finding was also raised that the trainee auditors seem to be not feeding into the next level as management prefers external appointments as employees or trainee auditors move to higher positions. This approach is different to that of P2, which is internal focus recruitment.
- Participants stated that as much as many within the organisation will want to ensure the implementation of EE at the end, discretion on recruitment lies with the executives who might not be aligned with the EE plan.
- A concern was also raised for leaders who are not supporting the implementation of EE and always justify their decision of not recruiting according to the EE plan. This concern was also raised by P4. It was further raised that for the EE plan to be implemented, the organisation would need someone with influence, someone who will be heard as there are good plans and good intentions, but the practice is not the same.
- The above findings are supported by the following view: A fair and open hiring process can help with EE deployment. Despite the significance of hiring and selection procedures, many businesses still have trouble finding and keeping exceptional people (Nunno, 2020). According to research, many organisations' recruitment and selection practices have an impact on how EE is implemented. It is said that the restrictions placed by law make hiring difficult for many organisations, particularly the public sector (Nunno, 2020).

### **5.3.4 Management perception on the absorption of EE candidates from the TA programme**

To provide management perception on the absorption of EE candidates from the TA programme, the following questions were asked:

- How can you explain the absorption of Employment Equity candidates from the TA programme?

- In your own understanding, what is the purpose of the TA programme?

Participants provided their views on the absorption of EE candidates from the TA programme. The feedback suggested that no one criterion is standardly practised throughout the organisation.

#### **5.3.4.1 Responses from participants'**

P1 stated that EE is not a criterion when trainee auditors are absorbed into permanent positions. Absorption of the trainee auditors is dependent on the number of positions available. Sometimes, interviews are used when candidates are more than the positions, but if there are few candidates, they are then placed into those positions:

*OK, so post their articles once they've completed their articles then we look into those that qualify for audit senior positions and the criteria there is not necessarily EE and it's based on whether they have at least CTA. Uh or at least if they have ITC, then we offer them an opportunity to proceed with their studies for three years until they qualify as as chartered accountants. For those that complete articles having passed both their board exams and are then already qualifying as chartered accountants, then they would be adverts for assistant manager positions and they would then be interviewed if there is enough positions and we have enough candidates not more than the number of positions, then we absorb them automatically throw promotion. But if we have more candidates than positions then we interview and the same process of considering EE would then apply in that regard. (P1:37)*

P2 stated that:

*Yes, uh, we we take uh, as I've mentioned earlier that the biggest pipeline for the office is to take from the intake especially in the past. I'm not sure what's going to happen going forward because we've sort of indicated that they we are not going to have an automatic reappointment of of audit clerks in the office and audit senior people are going to apply, but in the past we've taken in some of the TAs into into audit seniors. And the this was to give them an opportunity to pass their qualification and then would appoint them as assistant managers. And it it it is at that level that will begin to to see and identify them how they would then grow into the other levels of the organization, but they the biggest*

*is when they pass their qualifications and appointed as assistant managers. And we take most of our staff from that pipeline from assistant manager uh uh, audit manager and up to senior managers. (P2:41)*

P4 concurred with P1 and 2 in terms that not all trainee auditors are absorbed:

*So the absorption, that's why I'm saying is discretionary based on what the budget and also the establishment can accommodate, so it's not in all instances where we are able to absorb all of those or all of the TAs, but at the same time, those that are absorbed, you might find that is those that have excelled during their traineeship. So there will be that recommendation to say this and that and that individual we would prefer to retain them, but also in the process of doing that they go through and normal recruitment process. Where they go for interviews and so on, and then whoever whichever candidates have succeeded in the interviews, and then will be those to say we've got so many number of positions that we need to fill from the TA pool that we have and then hence, the absorption will be based on the availability of the positions. But in rare instances you might find that they is instances where we are able to motivate to absorb more, if there were a lot of the candidates that are qualifying to to to to move to the next stage, so that from time to time it does happen, but also it's dependent on the decision that will get from our HC at head office to say, are we allowed to take more than what are our establishment can can accommodate. (P4:32)*

P5 indicated that when trainee auditors are absorbed, they are given audit clerk positions, which are entry-level. He also supported other participants in the applied absorption process, and most of the time, the process depended on the number of positions available. There are times when these positions will not be advertised because the number of trainee auditors that qualify is equal to the number of positions, and they will just be placed into these available positions:

*Yes. So I'm, our TA programme is to is to make sure that the person that comes with the qualification a finance qualification joins us into a programme where they are trained and and made made and prepare them for their board exam. But now our training does not end there. Our training then has as soon as they finish and they've they've done their exams, it has an absorption wing where*



*there's an entry level roles uh uh we call them clerks, we call them uh uh junior managers where audit managers where they are then absorbed into their practical mainstream. But when they're in the field and doing their training. Training is not in a classroom. Their training is in the practical audit work that we do in order to prepare them to be leaders when they are qualified. So these audit clerk and audit manager roles are two roles that uh allowing this group of uh uh trained TAs to then get absorbed immediately from that. Then you find that in most cases there are certain provincial offices that have a number of roles which are equal to people that have qualified instead they would not even advertise those positions and they will just take them from where they are and put them into the system. But where you find that there's more roles than the qualified candidates then go through a recruitment process in order to get the best out of the best, but I believe that those two roles are very critical rules at that we've got in the system which allows us to then absorb them. (P5:24)*

P9 stated that the policy guides the absorption:

*Mmm yeah, so I said [throat clearing] sorry, as I said before. Uhm the so even when we take TAs, like I said we we we we look at our policy in terms of you know who do we need in terms of the race group and and gender. Uhm, and so forth. So that's when we apply our policy, because our policy is still applicable. Uhm even when we take TAs and and and anyone you know that that is coming to to our organization. (P9:48)*

P11 stated a different view on the number of trainee auditors that are retained and not retained. Those that are not retained are then allowed to apply to other organisations for other opportunities even though the AGSA trained them:

*Uhm in terms of absorption and maybe in our space, we call it retention. So we would have strict guidelines on who we want to retain and what qualifications, you know what kind of performance those people need to have. So in terms of that absorption or the retention, I think we, we are doing well. We are retaining the calibre of people that we need and we also don't retain everyone which is a deliberate action of the TA scheme as I was explaining that we bring in people and the idea is that we're not going to keep everyone for ourselves, but there must be those that leave the gate to go outside. But*

*when it comes to employment equity and who we retain and how we retain them, I'd say we are doing quite well. Thanks [XXX]. (P11:46)*

P13 stated that there is a criterion for absorption of trainee auditors. The same criteria have been challenged as it is not applied relatively by different business units (BUs). Management ignores the application of EE on the final trainee auditors that are about to be absorbed in their final year; trainee auditors become the most significant contributor to the implementation of the EE plan. She further stated that they are not forcing people to only use EE as the main criterion in the absorption process:

*So the contribution in terms of numbers, it has reduced. But also another thing is that internally one of the challenges that we experience was there was a complainer against criteria of absorption because some BUs would say ah, there's no standard practice of the absorption how it should be done, yabona [Zulu word]. For an example some would say in some BUs you find that there's more absorption probably of females compared to males or maybe in some instances the absorption favours maybe Indians compared to Coloured. So nobody is factoring those things when they do, the final year absorption because the final year absorption of our trainees in the final year, it's a major contributor to our implementation of the EE plan, that's for sure, but also [XXX], like I said, the absorption also is dependent on the trainees themselves, so if the culture is not right, they felt that they were not treated well. Like I said, [XXX], the absorption has a criteria. Like I said that there were complaints that the criteria is not standardly practice in some felt that the criteria for absorption is not fair. [throat clearing] Sorry, but the truth of the matter is these are some of the things that we need to improve as an organization whereby we articulate uh the targets and elevate them in the criteria. Uhm, among other things, because obviously we don't want to say employment equity should be the only criteria in the absorption target in the absorption criteria, because then that also won't be fair. But I think [throat clearing] If I can say is that there's been issues around the absorption criteria and I think the absorption criteria. Uhm it's something that uh as the organization we just need to see. Maybe just do a gap analysis in terms of where are we doing it right and where is it a challenge for us and it's the challenge on the criteria or is the challenge on the practice or is the challenge on the perception. (P13:24 & 34)*

#### **5.3.4.2 Integration of results**

- Participants indicated that EE is not a criterion when trainee auditors are absorbed into permanent positions. Absorption of the trainee auditors is dependent on the number of positions available. Sometimes, interviews are used when candidates are more than the positions, but if there are few candidates, they are then placed into those positions. They went further to indicate that when trainee auditors are absorbed, they are given audit clerk positions, which are entry-level. There are times when these positions will not be advertised because the number of trainee auditors that qualify is equal to the number of positions, and they will just be placed into these available positions.
- A contradicting statement was also noted after it was noted that there is not a criterion when trainee auditors are absorbed and now it is stated that there is a policy guides on the absorption. It is clear that there is no common practice or same understanding of the absorption process.
- A different view was stated on the number of trainee auditors that are retained and not retained. Those that are not retained are then allowed to apply to other organisations for other opportunities even though the AGSA trained them.
- It was stated that there is a criterion for absorption of trainee auditors, however, the same criteria have been challenged as it is not applied relatively by different business units (BUs). Management ignores the application of EE on the final trainee auditors that are about to be absorbed in their final year; trainee auditors become the most significant contributor to the implementation of the EE plan. She further stated that they are not forcing people to only use EE as the main criterion in the absorption process.
- The 2016 EE report from the University of KwaZulu Natal indicates that although there was a policy in place, the practices and procedures were unsatisfactory (Nunno, 2020). According to Nunno (2020), the Public Service Commission's 2010 report on the evaluation of HRM in the public sector shows that there are many issues with the application of staffing practices and procedures in the public service, including noncompliance with policy, claims of nepotism in appointment procedures, and inconsistent application of regulatory frameworks and policies.

### **5.3.5 Identified challenges with the recruitment and absorption of EE candidates**

The following question was asked in order to highlight challenges that are experienced in recruitment and absorption of EE candidates from the TA programme:

- What challenges are being faced in the recruitment and absorption of EE candidates?

Participants shared their challenges around recruiting and absorbing EE candidates from the TA programme. All these challenges are now going to be discussed below.

#### **5.3.5.1 Responses from participants'**

P1 indicated that meeting EE targets when an advertisement is not so explicit in terms of what the organisation is set to achieve are a challenge:

*OK. So currently. The challenge, one of it is exactly what I've mentioned I think on the past two questions or so to say we are not able to then indicate explicitly which specific race or gender we are looking out for, because I think it's against the is it HR policies. That's one of the SM actually indicated so in one of the EE forums to say, we are not allowed to outright say we are looking for Indian male um even if we know that our target will still need to only indicate EE would be preferred and then through that process we look into who. So sometimes you find that Uh, of the people who applied then you don't have the Indian male that you actually are targeting. And that way then you need to consider the other previously disadvantaged races. And yeah, so it's it's not always as perfect as as one would who you know, wanted to be to the tee to say if we need so many...(P1:41)*

P2 stated that the challenge faced by the organisation is that management view trainee auditors as employees instead of students:

*What is it that our TAs need you see, at this point when we look at the trainees, we don't look at them as as students, maybe how we should be looking at them. We should be looking at them as students that are learning and actually designing our engagement in relation to TAs in the sense that allows them to learn. But how we doing things is such that we are and we are simply engaging them on the work front and not it's like you you you it's like you are just under normal circumstances and engaging someone who's not familiar with the task*

*to just do the work. But the design should be such that we we cover every basis when it comes to a concept or a topic or an area of the audit. Because that person is not merely doing that component or section of the audit for purposes of doing work, but is engaging on that section for the purposes of fulfilling the requirement of the training. And the I mean, maybe we need a different approach to this so that people can take responsibility and and be required to sign to it. And the the the other issue that has been a kind of a concern. (P2:43 &39)*

P3 stated a concern around external recruitment. He indicated that external candidates, even those that left the organisation when they are applying to come back, have better opportunities to reappoint than internal employees. The same approach applies to trained trainee auditors:

*The perception that an external candidate is better than internal candidate. And I think that speaks to my initial uhm, framing to say the higher up you go, the more you start to see more appointments, but there's a view and it might have some merit. I'm not disputing it, right. Is that if you started in organization, you then leave organization and then apply for a higher position from outside. You've got a better chance of getting it on the basis that they combine your exposure to organization that you already have. With you going to bring in talent skill from the outside and it doesn't make sense to me. That, that, that becomes the career path in terms of how we do the recruitment that you want an external candidate with previous AGSA experience, right as opposed to an internal candidate with all AGSA experience. But yeah, that's another so response to recruitment issue that you know the external candidates is seen as a more valuable candidate even by people in the TA programme. (P3:38)*

P4 raised a concern about the discretion of management when it comes to recruitment:

*No no, I I I want to re-emphasize the discretion. The discretion plays a part and then the second challenge is the the academic progress on some of the TAs, especially on the pool that we are looking for. That would be the second challenge to say remember in terms of uh the AGSA trying to professionalize the office. You know as much as you need to bring in the specific targets, but they need to also have to have the necessary prerequisites in terms of*

*qualifications to be able to to be brought in to the system, so the qualifi, the, the, the, the academic progress becomes a second challenge. (P4:40)*

P5 raised a concern regarding the intake of trainee auditors, as the list sometimes includes students who are not South African. He indicated that when these students are expected to apply for other positions within the organisation, they are overlooked because they do not form part of designated groups. He further indicated that management prefers to deviate from the EE plan using the deviation process, which is a document that creates challenges. Management prefers to justify its reasons for not supporting the EE plan through the deviation process:

*The only challenge that I've seen is that when we do the intake of TAs in the beginning, we do not exclude people who are not originally from South Africa, which are foreigners. Those people will be developed and they will escalate into the first levels, which are AM level and junior management level of the business unit and when there is opportunities now for growth into senior management our recruitment system even uh uh uh uh will find that they would choose rather choose a person from a designated groupings against a foreigner who is uh uh uh actually same level as an internal person that for me says that we are vigilant in terms of our recruitment processes to ensure that we go for people that are going to support our EE plan and yeah. The other one in terms of pure recruitment, problem is when we have recruited and we've given the candidates and those candidates which are designated groupings are not approved approved for shortlisting or where they are approved for shortlisting you find that there is a candidate who's also being shortlisted, who's not from the designated groups and that manager prefers that candidate who's not from designated grouping and then it us with a document called deviation, which is a document that will be crafted by leader in order to justify why why they can't employ an employee or a candidate from a designated groupings. So for me for me deviation [no sound]. Deviation. I'm saying deviation processes have created a lot of challenges for us in the quest to deliver through recruitment, that's number one. Number two, you find that at a time, there's an urgent need for a role and that we cannot tap into our training pool and or internally we are stretched and we have to go externally and that also when we go externally because of the challenge and the and the uh uh uh the the*

*competition. When you go outside there's no talent that is waiting for you uh uh to to to to just come and take that's number two. (P5:18, 35 & 37)*

P6 stated a challenge on the composition of trainee auditors. When trainee auditors' composition is not addressing EE candidates, then that reduces the pool of candidates that management can tap into for the next level of positions:

*The challenge is if if if you do not get the composition uh, appropriately set up from the start. The absorption becomes a difficult question, difficult conversation because if if there's there's not enough EE candidates or there is none candidates in the pool, it would be hard to explain to the line manager that you can absorb some and not absorb others, because as an organization we would have invested in everyone in that cohort. Uh, so it is therefore important that right from the start, the composition, composition is of such a nature that the majority of of candidates in that cohort are anyway EE candidates. In that way, when it does come to absorption uhm, you you absorbing the majority EE candidates and therefore it does not become a, a difficult conversation. Uh in terms of absorption, one of the biggest challenges in absorption is other candidates have they performed academically the way we expect them to perform and part of the challenges candidates that have not performed to the appropriate academic level, it becomes difficult to absorb them because you they might be a good worker, but they didn't perform academically and part of our policy is to absorb those that are CAs. So uh the next level after TA is called an assistant manager and you need to be a CA to be that so it it does become a challenge when the employment equity candidate did not complete and qualify uh absorption then does become a challenge [XXX]. (P6:39 & 41)*

P9 stated a concern around the different understanding of the purpose of EE and what it tries to achieve within the organisation:

*One of the challenges is that people do not understand purpose of employment equity to a certain extend not understanding what we're trying to achieve with employment equity, so it will it will it it does create a lot of, you know, unhappiness to to some of the colleagues. Uhm uhm and the other thing is it it can be interpreted by by by those who intentionally want to interpret it in a*

*negative way as favouritism, as an example. So there is that challenge that uhm, you know, candidates that are that are employed or that are promoted will always be viewed as a token of, you know, employment equity, and not necessarily because they deserve, or they're competent enough to be in those positions. (P9:52)*

P13 concurred with P9 around the different understanding of the purpose of EE. She indicated that it is a concern when HR employees who are advocates of EE do not understand what EE intend to achieve or when HR employees do not support EE:

*So I think the difficulty there [XXX] when these questions are being asked by people in HR. It just makes the implementation of employment equity using our our trainee programme much more difficult, yabona [Zulu word] because already you can see that if our HR people are not empowered to explain exactly why are we doing what we are doing. So if our HR people are also unable uh, what's the right word to to package the messaging in a manner that is number one progressive inclusive. Uh it it it must promote unity because obviously if if as an HR person, I say things like that like we go to the university to attract our pipeline and then I say to people, but guys we have an oversaturation of White people in our organization. That means you don't have any potential for growth. So I think those were some of the things uh that I picked up last week that I saw that there could be barriers in our successful implementation of EE through our trainee programme. So I I think last week was a revelation that it's not only about bringing the numbers, but also it's about the people that are on the forefront. Do we have the right people, to say the right messages to our university students. I think in the recruitment, lack of understanding by the recruiters themselves. Because I have experienced recruiters who actually don't understand what EE is all about and what EE is trying to achieve. So that becomes a barrier on its own, because then it becomes difficult for them to to be great advocates, yabona [Zulu word], that's one. But I also picked up that uhm in some instances, you find that the recruiters themselves, they have information but they their own struggles they don't support transformation themselves. So those ones also become riskier as well, [XXX], because they have the information, but they're not willing to support the cause, yabona [Zulu word]. (P13:18 &36)*



### **5.3.5.2 Integration of results**

- Most participants indicated that meeting EE targets when an advertisement is not so explicit in terms of what the organisation is set to achieve are a challenge.
- Management view trainee auditors as employees instead of students.
- A concern around external recruitment was raised. It was stated that external candidates, even those that left the organisation when they are applying to come back, have better opportunities to reappoint than internal employees. The same approach applies to trained trainee auditors. Another concern was about the discretion of management when it comes to recruitment including a concern regarding the intake of trainee auditors, as the list sometimes includes students who are not South African. When these students are expected to apply for other positions within the organisation, they are overlooked because they do not form part of designated groups.
- Participants highlighted that management prefers to deviate from the EE plan using the deviation process, which is a document that creates challenges. Management prefers to justify its reasons for not supporting the EE plan through the deviation process.
- A challenge on the composition of trainee auditors was highlighted, when trainee auditors' composition is not addressing EE candidates, then that reduces the pool of candidates that management can tap into for the next level of positions.
- Most participants shared a concern around the different understanding of the purpose of EE and what it tries to achieve within the organisation and that it is also a concern when HR employees who are advocates of EE do not understand what EE intends to achieve or when HR employees do not support EE.
- In support to the need for more commitment from leadership as per the above challenges highlighted by participants, Maleka and Siziba (2019) emphasised that senior management's lack of commitment, the poaching of AA candidates, and tokenism are the main obstacles to EE implementation at an organisational level.

### **5.3.6 Recommendations for the successful recruitment and absorption of EE candidates**

To improve or to enhance current processes on recruitment and absorption of EE candidates, the following question was asked:

- What recommendations can you suggest to improve the successful recruitment and absorption of EE candidates?

Participants suggested ideas for improvement in the recruitment and absorption of EE candidates from the TA programme.

#### **5.3.6.1 Responses from participants'**

P1 suggested that recruitment of trainee auditors should be started when these students are still at school instead of only waiting to recruit them when they are at the university level:

*Look, I would say uh I think there is still some work that needs to be done where we as AGSA could be going to previously disadvantaged schools. And recruiting from there because we do have a bursary scheme, so we could be recruiting directly from there at a lower level where we then, you know, get this potential or prospective students, while they're already at matric, and take them through the bursary scheme and then into their trainee programme. Then from there retain them at either assistant manager audit senior level, so I think, yeah. If we could start them at a lower level, that could be something that would yield better or more benefits because I do believe there's a lot of students that are still sitting in the rural areas without access to Internet. (P1:47)*

P4 suggested improvement on discretion in making appointments for management, to only decide on the qualifications, not on candidates:

*To do the right thing, it becomes a bit of a challenge. Maybe it's something that can be looked into to say if a recommendation is given, HC needs to come with that deliberate agenda to, say Free State if you need to fill in this and that in that post. Your uh uh, you are required to fill it in line with this requirements so that that level of discretion if in if you make it you only make it on the qualification but, not on whether you can choose which candidate in terms of*

*the the the the race requirements. (P4:44)*

P5 suggested stringent measures to eliminate deviations from the EE plan:

*But my second recommendation, is that we make it uh make stringent rules that will make deviation from the plan be so serious that it needs to be a signed at the DAG level if we need to have any deviation from the plan and those two things will make people focus on making sure that their first step when they do recruitment, their first step when they have to escalate talent. They would know that the first step is to look at the plan and make sure that they support the plan, but also, another recommendation would be that people that are at leadership level and they have got an influence in terms of appointing, it should be at least 15% of their 15% of their IPC scores to speak to the role that they've played year on year in effecting equity plan in their recruitment of talent in that way, if a person has got three vacancies and the the the the yardstick or standard that should be in the in the in the in the, in the IPC score should say that out of the three vacancies, as you've got in the year, at least uh uh 75% of that should be or people of of coming from designated groupings. I know it will look like the stick, but where I believe that people do not want to lose their IPC scores and therefore they will do anything possible to make sure that they support any programme when they are checked through the IPC scores. (P5:41)*

P5 further suggested that the intake list should be evaluated to reduce the number of non-South Africans who also apply to be part of the trainee auditors:

*Yeah. So for me, my recommendation would be that we we really look at at at how we deal with the people that we absorb in the beginning, for example, maybe have a reduced number of foreigners in that, so that you give more space to people from designated groupings and and that should be the first recommendation. (P5:41)*

P6 suggested improving the support to trainee auditors during the programme:

*....absorption is to have better study support programme so that the candidates do qualify and able us to absorb them because if they are qualified will will absorb them. So it just it depends on on on them meeting the the*

*academic progress. (P6:45)*

P9 suggested creating more awareness around EE to ensure that everyone understands what is intended by EE:

*So I think it is what I would advise is that there needs to be emphasis on on teaching people to understand the purpose of EE. Uhm, for all to appreciate why we do this uh, we have a history that we can't deny, you know, history is history we can't change it. So it's very important to understand that this is a mechanism. One of the ways that we are trying to address the challenges uhm of the past and it it comes at a cost of course. Uhm, and we must all appreciate that is only for the good of everyone of us. We can only be good people or better people when we are more equal than when we unequal. So for me, I will say the education of it needs to be heightened uh, in my organization to to make sure that everyone understand and appreciate the purpose that is trying to achieve. (P9:58)*

P11 concurred with P9 in terms of the creation of more awareness about EE:

*The second one, I'm around employment equity and maybe I think you said suggestions. Is for us to make sure that I think internally to the AGSA, everyone is on the same level about what we're trying to achieve with this employment equity. I find that times that you know the alignment stops at a certain level. And uhm, maybe there's other people and I'm not sure if it's right to say the lower level staff, which I'm not. I don't think it's necessarily correct, but there is pockets of people who fully understand what it is that we're trying to achieve with employment equity and there's other pockets where that understanding is not the same. So I think we need to do something around making sure that we take everyone along and everyone in the organization being aligned to to what employment equity is there to achieve. (P11:54)*

P12 suggested improving trainee auditors' selection and that the list should consider EE targets. When the list includes EE targets, it will be easier to address equity gaps in the next level when trainee auditors are absorbed into permanent positions:

*OK, uhm so my suggestions and recommendations I think is in the form of our TA levels. Uhm trying to make an intentional effort to try and focus on, how*

*although they not attached to permanent positions. How can we have that grouping uh with specific targets and also then linking that back to the talent attraction side to making sure that they're getting the right pipeline in from the beginning, so at least then the absorption and retention in terms of the feeder uhm we don't have any challenges when we do have to absorb them into uhm our business units in terms of a permanent position. (P12:44)*

P13 suggested a need to review a criterion for absorption of trainee auditors candidates and that EE targets should be elevated in the criteria:

*Like I said, [XXX], the absorption has a criteria. Like I said that there were complaints that the criteria is not standardly practice in some felt that the criteria for absorption is not fair. [throat clearing] Sorry, but the truth of the matter is these are some of the things that we need to improve as an organization whereby we articulate uh the targets and elevate them in the criteria. Uhm, among other things, because obviously we don't want to say employment equity should be the only criteria in the absorption target in the absorption criteria, because then that also won't be fair. But I think [throat clearing] || I can say is that there's been issues around the absorption criteria and I think the absorption criteria. Uhm it's something that uh as the organization we just need to see. Maybe just do a gap analysis in terms of where are we doing it right and where is it a challenge for us and it's the challenge on the criteria or is the challenge on the practice or is the challenge on the perception. (P13:34)*

### **5.3.6.2 Integration of results**

- Participants suggested that recruitment of trainee auditors should be started when these students are still at school instead of only waiting to recruit them when they are at the university level and to improve on discretion in making appointments for management, to only decide on the qualifications, not on candidates.
- Stringent measures to eliminate deviations from the EE plan were suggested and that the intake list should be evaluated to reduce the number of non-South Africans who also apply to be part of the TA programme and that the support during the programme should be improved.

- Participants suggested creating more awareness around EE to ensure that everyone understands what is intended by EE. A need to improve the trainee auditors' selection and that the list should consider EE targets. When the list includes EE targets, it will be easier to address equity gaps in the next level when trainee auditors are absorbed into permanent positions.
- A need to review a criterion for absorption of trainee auditors' candidates and that EE targets should be elevated in the criteria.
- EE laws allow talent management procedures, such as training and development, to be carried out in organisations in a more open and equitable manner. Nunno (2020) point out that experience reveals that EE training is not being handled in depth. Although most organisations struggle greatly to comply with EE standards, they do encourage accountability and transparency in personnel management operations. Nunno (2020) discovered that organisations can integrate talent management techniques through EE rules that assist in designing and implementing procedures that aid to recognize and support talented individuals.
- Despite the difficulties, it is important to address long-standing racial inequities, and EE may be able to help. The reality of racial stereotypes and misconceptions regarding EE goals highlight the importance of including the socio-historical context in any relevant communication strategy (Oosthuizen et al., 2019).

## **5.4 SUMMARY OF THE THEMES EMERGING FROM THE DATA**

The examination of the individual interviews revealed six key themes. The following themes from the data were identified:

- Theme 1: Perceived contribution of the TA programme
  - Sub-Theme 1.1: Increase the pool of CA's and management pipeline
  - Sub-Theme 1.2: Achievement of EE plan targets
  - Sub-Theme 1.3: Upskilling and retention of staff
- Theme 2: Management view on the implementation of EE
  - Sub-Theme 2.1: Support for implementing EE
  - Sub-Theme 2.2: Resistance to implementing EE

- Theme 3: Management perception on the recruitment of EE candidates
  - Sub-Theme 3.1: EE candidates have increased
  - Sub-Theme 3.2: Discretion lies with top management
  
- Theme 4: Management perception on the absorption of EE candidates
  - Sub-Theme 4.1: Subjected to the positions available
  - Sub-Theme 4.2: Not all TA's are absorbed
  - Sub-Theme 4.3: No common practice
  
- Theme 5: EE recruitment and absorption challenges
  - Sub-Theme 5.1: EE requirements not disclosed
  - Sub-Theme 5.2: Deviation of EE plan
  - Sub-Theme 5.3: Diverse understanding of the purpose of EE
  
- Theme 6: Recommendations on recruitment and absorption of EE candidates
  - Sub-Theme 6.1: Eliminating deviation from the EE Plan
  - Sub-Theme 6.2: Support trainee auditors
  - Sub-Theme 6.3: Create more EE awareness

## **5.5 SUMMARY OF FINDINGS**

This study aimed to explore managers' perceptions of the TA program as part of their EE implementation plan. Although some participants disagreed that the TA program is a part of EE, the analysis of the data gathered concerning Theme 1, namely the perceived contribution of the TA program, revealed that most participants shared the same concept of the TA program's goals, which is to increase the pool of CAs and management pipeline (sub-theme 1.1). Findings showed that most participants agreed that the TA program was created to be a pipeline for the organisation where management can tap into filling vacancies. Regarding sub-theme 1.2, findings revealed that most participants agreed that trainee auditors contribute a lot to the achievement of EE in the organisation. Further findings show that the TA program is utilised to professionalise the field of auditing and

to produce a readily available workforce, rather than as a strategy only to achieve workplace equity. The TA program thus contributes to the upskilling and retention of staff.

Theme 2 relates to management's views on the implementation of EE. The findings provide further insight into management's views on the implementation of EE, which is essential to understanding the organization's approach to EE. Different approaches were evident, which can be divided into two sub-themes: support for implementing EE (sub-theme 2.1) and resistance to implementing EE (sub-theme 2.2). The findings revealed that there are some leaders who do not support the implementation of EE and always justify their decision not to recruit according to the EE plan. However, although some leaders do not support the intention of EE, the findings showed that most participants indicated there is full support for its implementation.

Theme 3 relates to management's perception of EE recruitment. It revealed that the number of EE candidates increased (sub-theme 3.1), while there is still concern when discretion lies with top management (sub-theme 3.2).

Theme 4 relates to management's perception of the absorption of EE candidates. It reveals that the absorption rate is dependent on the positions available (sub-theme 4.1) and that not all TA's are absorbed (sub-theme 4.2). Most participants agreed that not all trainee auditors are retained to permanent positions as the retention depends on the number of positions available. The findings further revealed that even though there are policies and plans, there seems to be no standard practice criteria for absorption of the trainee auditors from the TA programme (sub-theme 4.3).

Theme 5 relates to EE recruitment and absorption challenges and revealed that the EE requirements are not disclosed (sub-theme 5.1) and a deviation of the EE plan (sub-theme 5.2) is evident. The findings highlighted management's preference to deviate from the EE plan using the deviation process, which is a document that allows management to justify its reasons for not supporting the plan. These challenges are exacerbated by the diverse understanding of its purpose (sub-theme 5.3). The diverse interpretations of EE's purpose raise concern as it can lead to conflicting priorities and approaches, especially when HR employees who are advocates of EE do not understand what EE is intended to achieve.



Theme 6 relates to recommendations on recruiting and absorbing EE candidates. Several recommendations were provided related to eliminating deviations from the EE Plan (sub-theme 6.1). To ensure that leadership is committed to achieving EE, participants suggested stringent measures to eliminate deviations from the EE Plan. Supporting trainee auditors (sub-theme 6.2) should be improved as trainee auditors are often overlooked for further support. During the program, there should be a better study support program so that the candidates qualify. Management should view trainee auditors as employees instead of students. The findings revealed that it is important to create more EE awareness (sub-theme 6.3). In dealing with the inconsistent understanding of EE's intentions, participants suggested a need for creating more awareness around EE to ensure that everyone understands what EE is intended to achieve.

The findings further revealed that EE is not considered during the intake of the trainee auditors, which is a concern that has been raised within the organisation and needs to be corrected to support the EE gaps. Management seems to ignore the application of EE on the final trainee auditors that are about to be absorbed in their final year, as trainee auditors become the most significant contributor to the implementation of the EE plan.

The findings revealed that there are no specific EE targets when trainee auditors join the organisation until they are confirmed or retained as permanent employees. This is a concern that has been raised within the organisation and needs to be corrected to support the EE gaps. Therefore, it is important to specify EE targets (sub-theme 6.4).

The findings further revealed that it is important to review absorption criteria (sub-theme 6.5). The findings revealed that the composition of trainee auditors is not addressing EE candidates; as a result, there is a reduced pool of candidates that management can tap into for the next level of positions. The findings further suggested that the list of the intake of trainee auditors sometimes includes students who are not South African, as they do not form part of the designated groups. The findings suggested that the intake list should be evaluated to reduce the number of non-South Africans who also apply to be part of the trainee auditors. Finally, the findings suggested a need to review a criterion for absorption of trainee auditors' candidates and that EE targets should be elevated in the criteria.

Table 5.2 provides a summary of the themes derived from the data collected.

**Table 5. 1**

*Summary of Themes Derived from the Interviews*

<b>Major Themes</b>	<b>Sub-Themes</b>
Perceived contribution of the TA programme	Increase the pool of CA's and management pipeline
	Achievement of EE plan targets
	Upskilling and retention of staff
Management view on the implementation of EE	Support for implementing EE
	Resistance to implementing EE
Management perception on the recruitment of EE candidates	EE candidates have increased
	Discretion lies with top management
Management perception on the absorption of EE candidates	Subjected to the positions available
	Not all TAs are absorbed
	No common practice
EE recruitment and absorption challenges	EE requirements not disclosed
	Deviation of EE plan
	Diverse understanding of the purpose of EE
Recommendations on recruitment and absorption of EE candidates	Eliminating deviation from the EE Plan
	Support trainee auditors
	Create more EE awareness
	Specify EE targets
	Review absorption criteria

Source. Author's own work

## **5.6 CHAPTER SUMMARY**

This chapter analysed and interpreted the collected data from the interviews, field notes, and the current EE plan, which formed part of the document analysis. Six themes were identified and substantiated with quotes from the interviews. The themes were inductively generated from the findings of the data collected iteratively refined through a systematic process. Chapter 6 provides the research conclusions, recommendations, and suggestions for future research.

# CHAPTER 6 RESEARCH CONCLUSIONS AND RECOMMENDATIONS

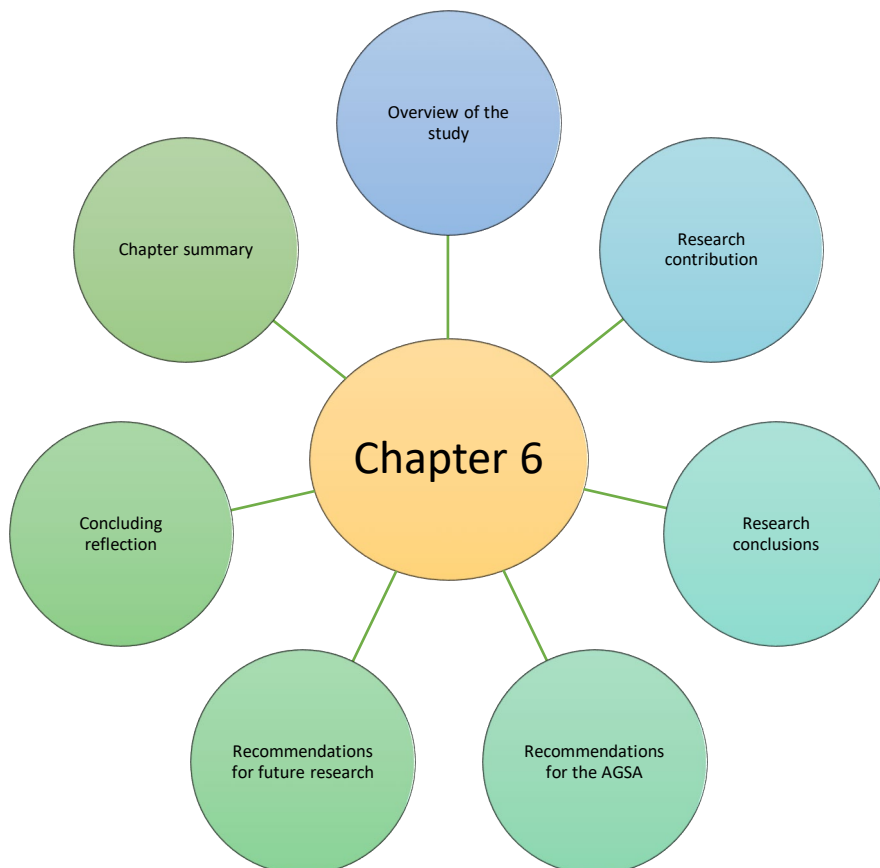
## 6.1 INTRODUCTION

The previous chapter analysed and interpreted the collected data from the interviews, field notes, and the current EE plan, which formed part of the document analysis. The findings concerning the study's objectives and questions are summarised in this chapter. Additionally, this chapter will include an overview of the study, strengths and limitations of the study, conclusions, recommendations, and a concluding reflection of the research journey.

## 6.2 OVERVIEW OF THE STUDY

**Figure 6. 1**

*Overview of Chapter*



*Source.* Author's own work

In chapter 1, the researcher identified the research problem. Despite the EE policy that exists and is frequently reviewed, and a specific TA training and development programme designed to increase the pool of trained employees from all designated groups, the AGSA still fails to achieve their targets as set in their EE plan. This problem led to the research's focus on what is the AGSA managers' perceptions of the TA programme as part of their EE implementation plan of action.

To begin with, the researcher in chapter 2 and 3 provided a detailed literature study to briefly discuss the meta-theoretical context of EE with specific reference to international and African contexts. In addition, the researcher discussed EE in South Africa with a focus on a legislative framework with particular attention to the Constitution of the Republic of South Africa, Act No. 108 of 1996, Employment Equity Act No. 55 of 1998, Employment Service Act No. 4 of 2014, White Paper on the Transformation of the Public Service (1995), and White Paper on Affirmative Action in the Public Service (1998). Furthermore, EE was discussed with specific attention to equality in the workplace, affirmative action, designated groups, training and development, and recruitment, including a managerial response to employment equity.

The researcher then got approval to carry out his qualitative study. To explore managers' perceptions of the TA programme as part of EE implementation, the researcher applied a purposeful method to select participants. Semi-structured interviews were conducted. The researcher used online platforms such as Microsoft Teams to collect data. Face-to-face interviews were not possible due to the Covid-19 pandemic. The researcher and an independent co-coder conducted an in-depth data analysis of the transcribed interviews using ATLAS.ti.

Chapter 5 presented findings from the participants in the form of six themes and sub-themes that were supported by exact quotations. Trainee auditors as part of employment equity; criteria for absorption of EE candidates from the trainee auditors' programme; management perceptions on recruitment of employment equity candidates and general understating of EE; existing challenges in recruitment and absorption of EE candidates from the trainee auditors' programme; and ways to improve on recruitment and absorption of EE candidates from the trainee auditors' programme.

## **6.3 RESEARCH CONTRIBUTION**

It may be concluded that the findings of the study offer original contributions to managers' perceptions concerning the TA programme as part of EE implementation at the AGSA.

### **6.3.1 Theoretical contribution**

In terms of theory, the study makes a unique contribution to the use of trainee auditors as part of EE, with specific reference to the AGSA. Human resource professionals will gain a more comprehensive theoretical understanding of the advantages trainee auditors can provide employers as a tool to expedite the achievement of EE. Furthermore, the study leads to the conclusion that trainee auditors require approved criteria to monitor the selection and placement of the trainee auditors as they have potential impact when not monitored appropriately.

### **6.3.2 Contribution of the study**

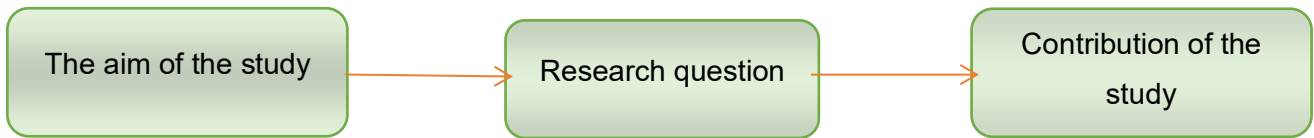
The focus of the study was on exploring managers' perceptions concerning the TA programme as part of EE implementation at the AGSA. This study was achieved by using a semi-structured interview guide to ensure that questions related to the topic were covered during the data collection. The interviews allowed the researcher to hear the participants' voices and management perceptions about the TA programme. The findings of the study revealed that the TA programme is not used for one purpose but serves several purposes in the AGSA:

- It assists in professionalising the field of auditing.
- To produce a bigger talent pool that is readily available as a pipeline for the organisation that management can tap into to fill vacancies.

Therefore, this study improved the understanding of management's viewpoint on the implementation of EE at the AGSA, that would have otherwise not been revealed. Through the interview questions, participants provided their understanding of EE implementation at the AGSA and suggestions for possible solutions and improvements.

**Figure 6.2**

*Link Between the Aim, Research Question and Contribution of the Study*



Source. Author's own work

## 6.4 RESEACH CONCLUSIONS

The research aimed to explore managers' perceptions of the TA programme as part of their EE implementation. The **main research question** was:

**What are managers' perceptions concerning the TA programme as part of EE implementation at the AGSA?**

The findings revealed that while some participants disagreed that the TA programme is a component of EE, most participants had a similar understanding of the programme's purpose. As much as the findings showed, most participants saw the TA programme as a pipeline that management could use to fill vacancies. EE, according to the participants, was not considered during the recruitment of the trainee auditors, which has raised concerns within the organisation and needs to be corrected to support the EE gaps. Participants made it clear that decisions on recruitment lie with leadership. If leadership do not support EE as elaborated by participants, it would not be easy to close EE gaps. Although there are no defined targets when trainee auditors join the organisation, other participants have stated that trainee auditors significantly contribute to the attainment of EE in the organisation. Participants indicated that there are no established standards or criteria for trainee auditors being taken through the programme. Without any criterion, management appears to disregard the application of EE to the last trainee auditors who are set to be hired in their last year, even though trainee auditors now account for most of the effort put into carrying out the EE plan.

Some students who are not South Africans appear as applicants for trainee auditor positions. Because they do not belong to the designated groups, they are not allowed to advance within the organisation. A concern was raised that different people have varied ideas about what EE is supposed to do, and it is concerning when HR staff members who support EE do not know what it is supposed to accomplish.

The research conclusions are presented in the form of answering the sub-research questions:

- **What is the perceived contribution of the TA programme towards the EE implementation progress in the AGSA?**

The study has answered this question. Based on the responses from the participants it was made clear that the TA programme is used to create a workforce that is easily accessible and therefore, EE should be applied. It can be concluded that the perceived contribution of the TA programme towards the EE implementation progress in the AGSA is that trainee auditors are not isolated to the EE plan of the organisation, at the end needs to support the set EE targets of the organisation and the trainee auditors need to be able to address the gaps at the middle management level.

- **What is the perception of management on the recruitment of EE candidates?**

It can be concluded that based on the responses from participants the perception of management on the recruitment of EE candidates is not based on one approach. The preferred method of recruitment of EE candidates is not so explicit when it comes to the advertisement in ensuring that the target group applies for positions. External candidates are preferred in most cases over internal candidates. The discretion on recruitment lies with the executives who might not be aligned with the EE plan and always justify their decision of not recruiting according to the EE plan. The study has answered this question.

- **What is the perception of management on the absorption of EE candidates from the TA programme?**

It can be concluded that management perception on the absorption of EE candidates from the TA programme was identified. EE is not a criterion when trainee auditors are absorbed into permanent positions. Absorption of the trainee auditors is dependent on



the number of positions available. Sometimes, interviews are used when candidates are more than the positions, but if there are few candidates, they are then placed into those positions. It was stated that there is a criterion for absorption of trainee auditors, however, the same criteria have been challenged as it is not applied consistently by different business units (BUs).

- **What are the identified challenges associated with the recruitment and absorption of EE candidates?**

The study has answered this question, participants shared their challenges associated with the recruitment and absorption of EE candidates. Management view trainee auditors as employees instead of students. External candidates are preferred over internal during the recruitment process. The intake of trainee auditors includes students who are not South African. Management prefers to deviate from the EE plan using the deviation process, which is a document that creates challenges. Different understanding of the purpose of EE and what it tries to achieve within the organisation and that it also a concern when HR employees who are advocates of EE do not understand what EE intend to achieve.

- **What recommendations can be provided on the successful recruitment and absorption of EE candidates?**

The study has answered this question. Recommendations were provided by participants. Suggested stringent measures to eliminate deviations from the EE plan. The intake list should be evaluated to reduce the number of non-South Africans who also apply to be part of the TA programme. Creation of more awareness around EE to ensure that everyone understands what is intended by EE. A need to improve the trainee auditors' selection and that the list should consider EE targets. A need to review a criterion for absorption of trainee auditors' candidates and that EE targets should be elevated in the criteria.

## **6.5 RECOMMENDATIONS FOR THE AGSA**

The following recommendations are made in line with the findings of the study:

- Management should consider reviewing a criterion for the absorption of trainee auditor candidates into permanent positions, and EE targets should be elevated in the criteria.
- Management should ensure that when trainee auditors are recruited to be part of the TA programme, EE should be considered part of the selection criteria as this will contribute positively to addressing the equity gaps in the following higher positions.
- Management should improve the support provided to trainee auditors during the programme to have a better study support programme so that the candidates qualify. Trainee auditors can focus on completing their qualifications as intended rather than being treated as employees.
- Management should introduce stringent measures as performance indicators that will discourage deviations from the EE plan.
- Employees responsible for recruiting trainee auditors should introduce mechanisms that will enhance the application system to eliminate the number of non-South Africans who also apply to be part of the trainee auditors.
- Management should create more awareness of what EE intends for all employees, including the HR employees.
- Management should review recruitment process to ensure that EE becomes key criteria in achieving equity targets.
- EE initiatives such as trainee auditors to be included in the organisation EE plan as one of the organisation initiatives to achieve EE targets.
- EE reports and its challenges to be included in EXCO reports to ensure accountability.

## **6.6 RECOMMENDATIONS FOR FUTURE RESEARCH**

- The current study's sample was restricted to senior and top-level occupations within the AGSA; it is recommended that future studies on the TA programme be expanded to include other occupational levels to obtain more insight.

- Future studies on the TA programme as part of the EE implementation plan of action should be conducted with a large sample size from several auditing organisation to gain insight from other organisations' perspectives. This study was qualitative, and its findings cannot be generalised.
- Future studies should use other or combined research instruments like quantitative that could provide insight into managers perspectives of the TA programme.

## **6.7 CONCLUDING REFLECTION**

My studies started when I was engaged and asked what the impact of trainee auditors on EE within the AGSA is. At the time, I could not apply my mind other than just giving a response based on an observation that is not supported by evidence. I then decided to register for my master's degree and at the time the focus was just to evaluate the implementation of EE within an auditing organisation in Pretoria. I do not even remember how many times this topic was changed because the problem statement was related to the TA programme at the AGSA. This happened up until I had my first meeting with my supervisor and my co-supervisor. Meeting them brought a broader picture of what I intended to research about. They advised me to narrow my topic down to only focus on the AGSA.

During this journey, I experienced frustrations with the processes of applying for ethical clearance, which took longer than I expected. Other frustrations were applying for permission to conduct the study too early. I only realised during the ethical clearance that the permission letter should not be older than six months before data collection. I had to restart the process and at this time I was no longer an employee of the same employer. Funds also played another role in frustration as I had to procure tools to be used for my studies. I remember asking my wife if it was worth proceeding with the studies. A lot was happening in my life and being a father to my three daughters and a husband to my wife contributed to the frustrations. I felt so many times that studies were taking away a lot of our personal time as a family.

This research has taught me that academic research entails more than merely learning about a topic; it also entails sharing what I have learned with businesses, other students, and other individuals who may be interested in pursuing the topic further. Finding the subject or issue I wanted to research was the first step in the trip. After doing this, I had

to come up with a general research question and any sub-questions I thought would be relevant to the phenomenon being studied. The methodology of the study, including participant selection, data collection methods, procedures, and analysis, were all influenced by the decision to do qualitative research. The final leg of the journey was presenting the findings in a precise and clear manner and making organisation recommendations that would advance understanding of the phenomenon.

I am hoping that the findings of this study will provide a better understanding of the perceptions of managers concerning the TA programme as an EE tool at the AGSA. I am more confident that the findings will contribute positively to the AGSA management.

## **6.8 CHAPTER SUMMARY**

This chapter summarised an overview of the study, research contribution with specific reference to theoretical contribution and general contribution of the study. The chapter also summarised research conclusions, recommendations for the AGSA, recommendations for future research and concluding reflection. From the above analysis of literature and the research findings, it can be concluded that the research objectives have been achieved. The findings of the study revealed that participants made it clear that trainee auditors are not isolated to the EE plan of the organisation. When it comes to the recruitment, participants indicated that the preferred method of recruitment of EE candidates is not so explicit when it comes to the advertisement in ensuring that the target group applies for positions. Participants indicated that EE is not a criterion when trainee auditors are absorbed into permanent positions and management prefers to deviate from the EE plan using the deviation process when it comes to recruitment in general. Participants suggested a need to review a criterion for absorption of trainee auditors' candidates and that EE targets should be elevated in the criteria.

This study, therefore, makes it clear that trainee auditors could contribute positively to the achievement of EE when managed appropriately.

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# APPENDIX A: ETHICAL CLEARANCE CERTIFICATE



## UNISA HRM ETHICS REVIEW COMMITTEE

Date: 18 November 2021

Dear Mr Themba Genius Nkosi

**Decision: Ethics approval from November 2021 to December 2024**

NHREC Registration #: (if applicable)

ERC Reference #: 2021\_HRM\_010

Name: Mr Themba Genius Nkosi

Student: #43788912

**Researcher(s):** Name: Themba Genius Nkosi  
E-mail address, telephone # [43788912@unisa.ac.za](mailto:43788912@unisa.ac.za), 084 928 9068

**Supervisor(s):** Name: Dr Zelna van Niekerk  
E-mail address, telephone # [vniekz@unisa.ac.za](mailto:vniekz@unisa.ac.za), 012 429 2260

**Co-supervisor(s):** Name: Dr Louise Engelbrecht  
E-mail address, telephone # [engell@unisa.ac.za](mailto:engell@unisa.ac.za), 012 429 4993

### Working title of research:

A management perspective on implementation of employment equity at a Chapter 9 institution

**Qualification:** Mcom

Thank you for the application for research ethics clearance by the Unisa HRM Ethics Review Committee for the above mentioned research. Ethics approval is granted for TG Nkosi for a period of **three (3) years**.

*The **low risk application** was **reviewed** by a Sub-committee of URERC on 18 November 2021 in compliance with the Unisa Policy on Research Ethics and the Standard Operating Procedure on Research Ethics Risk Assessment. The ethics application was approved on 18 November 2021.*

The proposed research may now commence with the provisions that:

- 1. The researcher will ensure that the research project adheres to the relevant guidelines set out in the Unisa Covid-19 position statement on research ethics attached.**



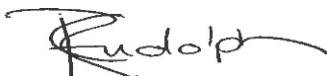


2. The researcher(s) will ensure that the research project adheres to the values and principles expressed in the UNISA Policy on Research Ethics.
3. Any adverse circumstance arising in the undertaking of the research project that is relevant to the ethicality of the study should be communicated in writing to the HRM Committee.
4. The researcher(s) will conduct the study according to the methods and procedures set out in the approved application.
5. 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.
6. 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.
7. 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
8. No field work activities may continue after the expiry date **December 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\_HRM\_010** should be clearly indicated on all forms of communication with the intended research participants, as well as with the Committee.

Yours sincerely,



Signature

Name of the Chair: Dr Elizabeth Rudolph

**E-mail: rudolecc@unisa.ac.za**

**Tel: (012) 429 2586**



Signature

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# APPENDIX B: INTERVIEW GUIDE

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## Interview schedule/ guide

### Interview guide for the following study:

Exploring the perceptions of managers concerning the trainee audit (TA) programme as an employment equity (EE) tool at the Auditor General of South Africa (AGSA).

**Researcher:** Themba Nkosi

**Research Supervisors:** Dr Zelna van Niekerk

### Overview:

My name is Themba Genius Nkosi and I am doing research in the Department of human resource management towards a Master's degree at the University of South Africa. The topic of my study is exploring the perceptions of managers concerning the trainee audit (TA) programme as an employment equity (EE) tool at the Auditor General of South Africa (AGSA). You are being invited to participate in this study because of the nature of your role on management level. The study is expected to be not more than 60 minutes. Please note that you are free to withdraw from the interview at any time. The recording will only be used for the purposes of the study, will not be shared with any one, only my supervisor and I will have access to the recording. Are you willing to participate in this study, do you allow me to record the interview.

### BIOGRAPHICAL / SURVEY:

#### 1. AGE CATEGORY (IN YEARS)

X

1.1 Below 25	
1.2 Between 26 and 35	
1.3 Between 36 and 45	
1.4 Between 46 and 55	
1.5 Between 56 and 65	



2.1 Male	
2.2 Female	

**2. JOB LEVEL**

X

3.1 Top Management	
3.2 Senior Management	

**Semi-Structured Interview Schedule**

1. Tell me more about the AGSA TA programme as part of manager’s Employment Equity implementation plan of action

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2) In your own understanding, what is the purpose of the TA programme?

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3) To what extent does the TA programme contribute towards the Employment Equity progress in the AGSA?

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4) What is your understanding of employment equity in general?

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5) What programmes are in place to support employment equity at the AGSA?

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6) What is your perception and understanding on the recruitment of Employment Equity candidates?

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7) How can you explain the absorption of Employment Equity candidates from the TA programme?

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8) What challenges are being faced in the recruitment and absorption of EE candidates?

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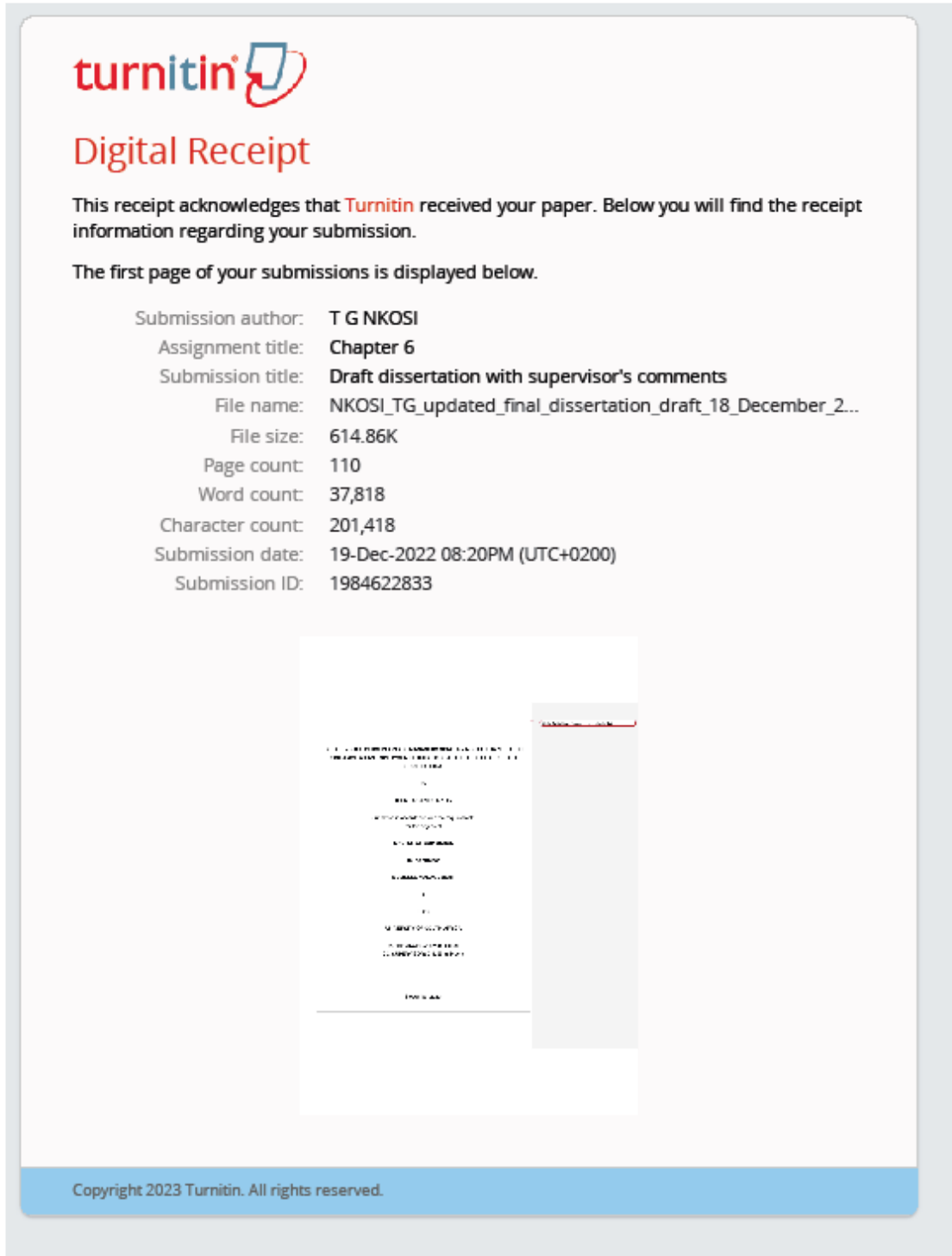
9) How do you view the implementation of EE at the AGSA?

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10) What recommendations can you suggest to improve the successful recruitment and absorption of EE candidates?

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# APPENDIX C TURNITIN REPORT



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## DECLARATION

Name: Themba Genius Nkosi

Student number: 43788912

Degree: Master of Commerce in Business Management

**Exploring the perceptions of managers concerning the trainee audit programme as an employment equity tool at the Auditor General of South Africa**

I declare that the Turnitin submission made on 19 December 2022 was erroneously submitted under the assignment heading Chapter 6 although it is the full dissertation as indicated by the file name NKOSI\_TG\_updated\_final\_dissertation\_draft\_18 December\_2022 and the number of pages (110).



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\_TG NKOSI

31 January 2023

DATE