

# **Tax topics a trainee chartered accountant should be taught : a survey of perceptions in and outside of public practice**

## **A RESEARCH ARTICLE**

by

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Submitted in partial fulfilment of the requirements for the degree  
MCom (Taxation)

in the

FACULTY OF ECONOMIC AND MANAGEMENT SCIENCES

at the

UNIVERSITY OF PRETORIA

Study leaders:

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12 September 2008

## **ABSTRACT**

This paper presents the results of an e-mail study designed to determine what tax topics are important in terms of a trainee accountant entering the training environment in South Africa. These topics were then compared to the current tax syllabus being taught at universities and accredited institutions. The results indicated that the current syllabus is largely meeting the expectations of people in and out of public practice, though there are some topics that the syllabus setters and educators should consider including and excluding when next reviewing and updating the syllabus.

## OPSOMMING

Hierdie referaat bied die resultate van 'n e-pos studie, ontwerp om vas te stel watter belastingonderwerpe, vir 'n leerlingrekenmeester wat die opleidingsomgewing in Suid-Afrika betree, belangrik is, aan. Hierdie onderwerpe is dan met die huidige belastingleerplan, wat tans deur universiteite en geakkrediteerde instansies aangebied word, vergelyk. Die resultate dui daarop dat die huidige leerplan in die meeste gevalle aan die verwagtinge van persone binne en buite openbare praktyk voldoen, alhoewel daar sommige onderwerpe is wat die leerplanopstellers en opvoedkundiges behoort te oorweeg vir in- en uitsluiting, tydens die volgende hersiening en opdatering van die leerplan.

***Keywords:***

chartered accountant, tax education, tax knowledge, training environment, TIPP, TOPP

## 1 INTRODUCTION

Numerous articles have been published internationally concerning the inadequacies of the traditional tax curriculum (Schwartz & Stout, 1987:120; Boley & Wilkie, 1986:80; Hite & Hasseldine, 2001:3; Tan & Veal, 2005). In particular it has been noted that the tax curriculum is too technically focused, with students not being able to cope with the changing business environment and the needs of the accounting profession (Tan & Veal, 2005).

The rate of change in the business environment and the needs and expectations of society has been, and still is, a rapid one (Koornhof & Lubbe, n.d:2; Engelbrecht, 2005:217). Albrecht and Sack (2001:5-6) mention three major developments that have impacted on the business environment, namely technological advances, globalisation and investor power in the capital markets.

Technology has made the preparation and dissemination of information cheap and easily accessible; globalisation has made it possible for companies to buy products from foreign countries as easily as buying locally; and the concentration of investor power has raised the competitive bar and shortened the time over which success is measured. (Albrecht & Sack, 2001:5-6).

These developments have led to the accounting profession (including the tax component thereof) extending its role to the interpretation and communication of information, rather than just being a custodian of business information. This, therefore, impacts the education and training of future accountants and thus educators are forced to re-evaluate the curricula that is being taught, and how it is taught, at universities. (Koornhof & Lubbe, n.d:4).

Abraham (2006:4) commented that in order for graduates to become worthy employees, effective managers and dynamic leaders in the changing business and professional environment, it is the responsibility of educators to provide them with a strong foundation, both technically and emotionally.

It is therefore necessary that the topics specifically included in the syllabus be constantly reviewed as a result of the changes taking place (Boley & Wilkie, 1986:96; Stara, Shoemaker & Brown, 1991:102; Koornhof & Lubbe, n.d:5).

In South Africa, the South African Institute of Chartered Accountants (“SAICA”) is responsible for developing and maintaining the tax curricula and are constantly reviewing the situation due to the changing developments in the business and legislative fields. (SAICA, 2007<sup>1</sup>:3). Little formal research exists in this respect in South Africa. However, Coetzee and Oberholzer (2006:12) performed an exploratory study to determine the important tax topics that should be taught at universities in South Africa.

Coetzee and Oberholzer (2006:13) surveyed SAICA accredited training officers in an attempt to identify the important tax topics that should be taught at university, from the perspective of both the Training Inside Public Practice firms (“TIPP”) and Training Outside of Public Practice firms (“TOPP”).

TIPP is defined as “Training Inside Public Practice, undertaken in a registered training office (RTO), namely a firm of chartered accountants” (Rogers, 1998) and TOPP is defined as “Training Outside Public Practice, undertaken at an approved training office (ATO), namely in commerce and industry” (Rogers, 1998)

Within the training office in South Africa, a training officer is appointed by SAICA to facilitate the training programmes for future chartered accountants and is the person who is ultimately responsible for the TOPP or TIPP programme. This training officer must be a member of SAICA and should hold a sufficiently senior position to be able to influence the planning and implementation of a trainee's work experience and study programme.

Ensuring that the trainee accountants receive the appropriate training in accordance with SAICA's requirements is the responsibility of the training officers (SAICA, 2006<sup>1</sup>).

While it was found that the SAICA is largely meeting the tax education needs of both TIPP and TOPP firms in the study performed by Coetzee and Oberholzer (2006:28), the findings were limited by the narrow geographical region in which the study was performed, namely Pretoria, South Africa.

Therefore, this study sought to expand on the study of Coetzee and Oberholzer (2006:19) by involving a larger, statistically selected sample of participants to include the perceptions of the wider geographical regions of South Africa.

The objectives of this study are therefore to:

1. determine what tax topics should be taught in university in the context of what a recent hire (trainee accountant) should know when that person begins employment and compare that to the current curricula;
2. determine if there are any differences in the perceptions of chartered accountants who work in TIPP firms or TOPP organisations;
3. determine if there are any differences in the perceptions of chartered accountants who work in large, medium, or small firms;
4. determine if there are any differences in the perceptions of chartered accountants who work within various industries in the TOPP training environment.

The next section of the study reviews the literature on the different perspectives of educators and practitioners surveyed in various countries, the research method they used and the limitations in their research. This is followed by the methodology, the results and the conclusion.

## 2 BACKGROUND

This section provides the background to the study. It focuses on what is needed to become a Chartered Accountant in South Africa (“CA(SA)”), the training environment in South Africa and the different functions performed within the TIPP and TOPP environments. It also focuses on the tax knowledge of a CA(SA), the CA(SA)’s role in the tax environment both during articles and thereafter, and looks at international studies as to what was found in various countries and what their perception is.

### 2.1 TRAINING ENVIRONMENT – TIPP AND TOPP

Of the 200 biggest companies listed on South Africa’s stock market, almost a quarter of the chief executive officers are CAs(SA) and 78% of the chief financial officers are CAs(SA). Chartered accountants usually have good communication skills, good analytical abilities, a systematic and logical thought process and a talent for working quickly and accurately with numbers (SAICA, 2007<sup>2</sup>).

The profession’s requirements are, however, demanding. The education and training background to become a CA(SA) can be summarised as follows:

- a relevant four-year degree from an approved university;
- completion of a 36-month training contract inside Public Practice (“TIPP”), or outside Public Practice (“TOPP”);
- completion of a post graduate diploma or specialised course in auditing or financial management;
- successful completion of the two parts of the Qualifying Examination prepared by SAICA and the Independent Regulatory Board for Auditors (“IRBA”); and
- registration with SAICA after passing the qualifying exams and completing a training contract (SAICA, 2007<sup>2</sup>).

A prospective CA(SA) can either complete a training contract inside or outside public practice. The next two sections focus on the main differences between the two training environments.

### **2.1.1 Training Inside Public Practice (TIPP)**

In order to perform the attest function (i.e. sign an audit report), candidates need to specialise in the audit function. This is achieved when registering for a training contract under the TIPP programme (SAICA, 2007<sup>3</sup>).

Training in accountancy firms in public practice falls broadly into three categories; namely small, medium and large firms, and provides trainees with experience according to their size and client base (SAICA, 2007<sup>3</sup>).

Small firms offer many services, including tax planning, and trainees working in these firms generally gain experience on a client's entire business and may have the opportunity to make significant contributions to that client. Small firms are usually community-based and entrepreneurs are their main clients, though local retailers and manufacturers, small to medium sized companies, close corporations and private individuals may also be clients (SAICA, 2007<sup>3</sup>).

Medium firms have a similar client profile to small firms and their clients range from independent businesses to household name companies covering a wide range of products and service sectors (SAICA, 2007<sup>3</sup>).

Large firms employ the most graduate trainees each year and training within these firms will provide trainees with experience and knowledge in how businesses operate and trainees may have exposure to some of the world's most well-known companies, across a range of industries. The working environment is very team orientated and often specialised (SAICA, 2007<sup>3</sup>).

### **2.1.2 Training Outside Public Practice (TOPP)**

One of SAICA's biggest challenges is to better reflect the population demographics of South Africa in the membership of the accountancy profession (SAICA, 2007<sup>4</sup>). One of SAICA's initiatives in this respect was the introduction of the TOPP programme, which



recruits and develops trainees, many from previously disadvantaged backgrounds (TippTopp News, 2006<sup>1</sup>:2).

The programme provides practical training opportunities for potential CAs(SA) and assists companies in delivering on their responsibilities in terms of the Skills Development Act and the Employment Equity Act, as the programme focuses on growing the number of black Chartered Accountants (Accountancy SA, 2006:5).

The TOPP programme was established in 1996 by SAICA following the realisation that a large majority of South Africa's CAs(SA) left public practice upon qualifying and took up positions in commerce and industry. This often resulted in re-training in financial management and business principles as the traditional training route focused on auditing (SAICA, 2007<sup>5</sup>).

TOPP provides the opportunity to extend into various business fields such as risk, financial, corporate governance, internal auditing and operations and management accounting (TippTopp News, 2006<sup>1</sup>:2).

TOPP's primary objectives are to:

- “encourage greater entry into, and upward mobility within the accountancy profession;
- increase the supply of scarce skills by creating more professional training opportunities for potential CAs(SA); and
- promote education, training and retention of key accounting professionals in organisations” (TippTopp News, 2006<sup>1</sup>:2).

TOPP candidates specialise in financial management and not auditing. Trainees are trained to become well-rounded chartered accountants and therefore a major part of their training is financial accounting, management accounting, information and taxation (Standard Bank, 2007).

For those trainees that qualify as CAs(SA) in commerce, the exposure and experience they gain through the TOPP programme makes it easy for them to move into other job positions in future years (Accountancy SA, 2007<sup>1</sup>:39).

### **2.1.3 Tax components of TIPP and TOPP programmes**

The main role of an entry level trainee in public practice is their involvement in performing audits. They will examine, on a test basis, evidence supporting the amounts and disclosures in the financial statements, and in this way contribute towards providing assurance that the financial statements are not materially misstated.

One of the main sections to be tested in an audit is the tax disclosed in both the income statement and the balance sheet. The client will perform the calculations and the trainee will determine if they are reasonable by assessing what income and expenses are deductible for tax purposes.

Chartered accountants in public practice are also likely to be involved in advising clients on how to lawfully minimise their tax liabilities through efficient tax planning. They may also be involved in submitting tax returns, giving advice on tax implications, resolving tax problems and generally aid clients with their personal financial affairs (SAICA, 2007<sup>6</sup>).

Chartered accountants training outside public practice may perform the role of financial manager or accountant, a treasurer, company secretary, internal auditor or a tax specialist (SAICA, 2007<sup>6</sup>).

The technical skills with regards to tax that a person involved in the TOPP programme needs to demonstrate includes the ability to:

- extract and analyse income, expenditure and other relevant tax data and perform income tax calculations;
- prepare income tax returns for submission to the South African Revenue Services (“SARS”) in compliance with the requirements of legislation;
- prepare statutory returns other than income tax returns, in compliance with the requirements of legislation; and
- account for all taxes in the accounting records (SAICA, 2006<sup>2</sup>:9).

As such, both those training inside and outside public practice are expected to have some level of taxation knowledge.

## 2.2 TAX KNOWLEDGE

The responsibility for the training and educational requirements of a CA(SA) is shared between SAICA and the Independent Regulatory Board for Auditors (IRBA) (Kolitz, n.d:11). Part of SAICA's mission is to deliver competent entry level members, provide services to assist members to maintain their professional competence and to provide programmes to change the profession and facilitate community upliftment. The mission of IRBA is to provide the means and regulatory framework for the education and training of competent and disciplined accountants and auditors, thereby protecting the financial interests of investors in South Africa through the effective regulation of audits. (SAICA, 2007<sup>4</sup>).

SAICA sets and adjudicates the first final qualifying examination ("QE 1") and the Part II Examination in Financial Management, for those trainees outside public practice. The IRBA exercises a monitoring role over the SAICA public practice trainee and QE 1 examination processes. In addition the IRBA is responsible for setting and marking the Public Practice Examination (Part II – Auditing) for those trainees inside public practice (Kolitz, n.d:11).

Part of the requirements to become a CA(SA) include a recognised academic programme. Botha (2001:46) states that this is a programme that develops a person's competence to apply the concepts and principles of technical knowledge, skills and professional values in a way that provides a base that is appropriate for further professional development.

At an international level the International Education Standards 2: Content of Professional Accounting Education Programs (IFAC, 2007:44) lists the minimum subject areas that the syllabus of a professional body should include, and makes allowance that the combination of general studies, accounting studies and practical experience may differ from one programme to another as long as the same core competencies are achieved. It also allows for the mix of topics to differ according to the sectors in which individuals work and that

professional bodies may wish to add topics, or alter the balance of their programmes, to meet the needs of their particular environments. The weighting of subjects can vary from one programme to another and will depend on the needs of individual International Federation of Accountants (“IFAC”) member bodies as well as any restrictions placed on them by statutory authorities (IFAC, 2007:45).

In South Africa, the tax syllabus, which forms part of a recognised academic programme, must be followed by all accredited universities and is prescribed by SAICA. SAICA established a syllabus committee to develop the tax curriculum, which comprises an education committee member (chairman), academics nominated by accredited educational institutions and targeted members from public practice and commerce and industry. The committee is responsible for developing and revising the syllabus after consultation with overseas institutes of chartered accountants and consultation with educational institutions in South Africa. All educational institutions are then sent the approved syllabus (SAICA, 2005:12).

While responsible for defining the tax syllabus, SAICA is not responsible for providing courses or educational material (SAICA, 2007<sup>1</sup>:3) and thus it is left to the relevant accredited education institute to determine the content of their tax programme and the weighting of each subject. This occurrence is in line with the suggestions of the Competency Framework issued by IRBA. A similar situation exists in New Zealand where the Institute of Chartered Accountants of New Zealand (ICANZ) allows a particular educational institution to structure a tax programme based on the tax educators’ perception of the level of conceptual knowledge and technical skills required (Tan & Veal, 2005).

### **2.3 THE CHARTERED ACCOUNTANT’S ROLE IN THE TAX ENVIRONMENT IN SOUTH AFRICA**

This study may assist in the development of learning outcomes for the Competency Framework of IRBA as it seeks to determine whether the tax topics being taught in university are sufficient and relevant. To answer this question we need to determine what the chartered accountant’s role in the tax environment is.

Once a trainee chartered accountant has completed the qualification process outlined above that person is professionally qualified in the fields of accounting and auditing or financial management. However, they should not be expected to be a specialist in tax as they have not majored in it, although a CA(SA) can become a specialist by further study (SAICA 2007<sup>7</sup>:2).

However, a chartered accountant is also expected to be involved in the interpretation and application of tax laws and procedures, tax and estate planning, and must be able to recognise potential tax applications and contribute to the evaluation of existing ones. Taxation must therefore be dealt with in accordance with legislation and CAs(SA) should have sufficient practical experience (SAICA, 2007<sup>7</sup>:2). It is therefore important for a chartered accountant to have a good tax knowledge.

The issue of whether the tax knowledge gained in university and put into practice throughout articles is sufficient should a CA(SA) decide to become a tax practitioner, is currently under review. In February 2007, the Draft Regulation of Tax Practitioners Bill was published on the SARS website for comment and focuses on the regulation of tax practitioners (Accountancy SA, 2007<sup>2</sup>:6). This bill includes the possible establishment of one controlling body for tax advisors and this controlling body will have, as one of its objectives, to prescribe appropriate standards of qualification for accredited tax practitioners (Section 5(c) of the Draft Regulation of Tax Practitioners Bill – South Africa, 2007:6). This bill is however still in its draft phase and no final decision has yet been taken of its approval.

Therefore until this bill is passed, the chartered accountant designation, which is considered by many to be elite (Accountancy SA, 2007<sup>3</sup>:5), will be sought after by many prestigious companies who require qualified CAs(SA) to be part of their tax teams due to the expected knowledge level of these CAs(SA) (AntonApps, 2006/2007:57).

## 2.4 INTERNATIONAL STUDIES

The issue of the tax knowledge of entry level trainees and what they should or should not be taught has been raised several times in international literature.

The debate over the appropriateness of the tax curriculum started as early as the 1960s in the United States of America (“USA”) where Gray (1965:204) surveyed those institutions accredited by the American Association of Collegiate Schools of Business (AACSB) in order to ascertain the content of the first tax course. His findings indicated that tax educators of the era ranked an understanding of the current provision of the tax law as most important, followed by history and philosophy of the income tax, tax ethics and economic aspects (Gray, 1965:205). He also researched the tax knowledge of a person entering the profession at an entry-level position and found that the importance of covering specific tax topics in a curriculum varied depending on the size of the firm (Gray, 1965:207).

Survey research conducted amongst practitioners and educators by Schwartz and Stout (1987:112) discussed the tax educational requirements necessary to prepare an undergraduate accounting major to become an entry-level auditor/accountant in a public accounting firm. Twenty one percent (21%) of respondents believed that existing courses did not adequately prepare graduating accounting majors in taxation, while sixty seven percent (67%) believed that these graduates were only marginally prepared. Schwartz and Stout (1987:120) also found that educators still spent less time on corporate taxation than practitioners would prefer. The research concluded with the suggestion that there were significant differences of opinion between those topics which practitioners require and those that educators felt were important.

For any university programme to remain relevant, the content and focus must also be geared toward the needs of students for careers in public accounting and other sectors. This will only be achieved if educators have a strong understanding of the needs of practitioners and other organisations (Tan & Veal, 2005).

The results of the study performed by Stara *et al.* (1991:100) again highlighted that there are substantial differences in opinions as to what tax courses are offered by graduate programmes and what courses are perceived as important by practitioners for individuals who will perform simple or complex tax engagements in the first two years of their professional career.

In the study performed by Stara *et al.* (1991:87), the respondents were partitioned by firm size into three groups; namely small, medium and large. It was found that respondents from large and medium sized firms rated corporate tax and tax research as more important than small firms did. Respondents from large firms also rated individual taxation significantly lower than the other two groups. The same results were found in the study of Boley and Wilkie (1986:92).

In 1999 the American Institute of Certified Public Accountants' tax division task force developed the Model Tax Curriculum (MTC) for implementation in universities, where a greater emphasis was placed on business taxes and tax planning. The MTC also covered a broad range of tax concepts, types of taxpayers, and the role of taxation in business decision-making, and suggests that more emphasis be placed on the differences between financial and tax accounting and that tax research, planning and ethics be integrated into and emphasised throughout the programme.

Although the vast majority of research in this area has been conducted in the USA, other studies have been performed elsewhere. Craner and Lymer (1999:127) conducted a postal survey in the United Kingdom ("UK") whereby the principal aim of their study was to draw some conclusions on the nature of tax education in UK accounting degrees by examining the relationships between some characteristics of individual tax courses. In section 7 of their research titled "technical syllabus coverage", it was clear that there is a heavy bias towards income tax and corporation tax as the primary two tax topics covered. A low coverage of indirect taxes, local taxes and security taxes was also found. The teaching method of those subjects with the most coverage was a computational approach, whereas a more theoretical approach was adopted for the subjects receiving less coverage. (Craner and Lymer 1999:143).

Miller and Woods (2000:223) performed an additional study in the UK. The authors sought to compare educators' and employers' perceptions of the knowledge of taxation acquired by students at university and the knowledge which employers expected of them. The views differed depending on whether the educators were from 'old' (pre-1992) or 'new' (post-1992) universities. 'An appreciation of the general scheme of the UK tax' was ranked as the most important learning outcome by all educators, while the ability to perform tax computations was ranked second by educators in the new universities, while educators from the old universities ranked them eighth. Overall, 40 percent of employers indicated that they would have a strong expectation of graduates possessing the ability to perform tax computations, while 87 percent of educators believed this ability to be a key learning outcome. This is another example where accounting education may not be meeting the needs and requirements of practitioners. Overall, the results in the Miller and Woods study indicate that differences exist between the old and new universities and also between employers' current expectations of graduates' tax abilities and employers' preferences for tax abilities. (Miller & Woods, 2000:223.).

Tan and Veal's (2005) study in New Zealand indicated that educators considered that graduates need to have a higher level of conceptual knowledge of tax planning, avoidance and evasion, whereas practitioners perhaps did not consider conceptual knowledge of these subjects to be very important for new graduates because not all of them will ultimately specialise in taxation. Although tax educators exposed their students to a wide range of topics, the study finds that the subjects were not covered to the extent that practitioners would expect them to.

More recently, research conducted by Jones and Abraham (2007:16) regarding accountants in general, highlights the difference in perceptions of practitioners, academics and students, and raise questions about the adequacy of the existing training of accountants. They suggest that it is important to distinguish what should be of central importance to universities, and whether their primary focus should be meeting the needs of practitioners by providing training that enables students to adapt easily in the workplace. The authors continue to say that the expectations of students also needs to be considered in terms of whether they are able to develop the skills necessary for success by being provided with sufficient information about their future roles. (Jones & Abraham, 2007:17.)



### 3 METHODOLOGY

Tan and Veal's (2005) survey had several limitations. First, the number of respondents from the non tax educators was low, which could've been due to their unfamiliarity with the technical tax terms used in the questionnaire. This study will use less technical terms. Secondly, the study by Tan and Veal (2005) only sought the perceptions of respondents regarding the level of knowledge and ability required of accounting graduates who intended to work in public practice, and as such, the findings should not be generalisable to other private and public sectors. This study will include both those working in public practice (TIPP) and those outside public practice (TOPP).

Schwartz and Stout's (1987:114) practitioner group surveyed was divided between sole practitioners and certified public accountant (CPA) firms to enable testing of opinions across employers of different sizes. In the study performed by Stara *et al* (1991:87), the respondents were partitioned by firm size into three groups, namely small, medium and large. Boley and Wilkie (1986:81) also analysed their results by firm size. Due to the differences of opinions among firm size, this current study will also analyse the results of TIPP companies by firm size.

#### 3.1 RESEARCH DESIGN

This empirical research project was a descriptive study of people who, in a training officer's opinion (refer target population discussion below) are in the best position to comment on the important tax topics a trainee chartered accountant should be taught. It was based on a communicative method of data collection via a structured, self-administered e-mail questionnaire. The study was ex post facto to minimise the effect of any bias on the part of the researcher. The study was cross-sectional in order to capture the opinions of the respondents at a specific point in time (Cooper and Schindler, 2003:149).

As the response rate to a questionnaire is usually low, a concerted effort was made to attempt to increase it by minimising the time required to complete the questionnaire. This included shortening the length of the questions, making sure the instructions were clear,

and ensuring that the questions were clear and meaningful. This was performed through the use of pilot testing (refer to the pre-testing section below). The importance of the research was also communicated to the potential respondents in an attempt to improve the response rate.

## **3.2 SAMPLING**

### **3.2.1 Target population**

Directing the questionnaire to an informed individual is crucial to the success of survey research. It will increase the response rate and ensure the quality of the responses (Benke & Street, 1992:40). While a training officer is ultimately responsible for the TIPP or TOPP programme and remains accountable to SAICA for the training, development and assessment of trainee accountants (TippTopp News, 2006<sup>2</sup>:8), it is not necessarily the training officer who works with the trainee accountants on a day to day basis.

For this reason, training officers were contacted and asked to distribute the survey to the person who, in their opinion, is in the best position to comment on the tax topics which should be included in the educational background of a trainee accountant before entering the training environment. This meant the questionnaire could be completed by the training officer themselves, another partner, a manager or someone else.

The target population was limited to training officers both in public practice (TIPP) and in commerce and industry (TOPP) as registered with SAICA on 11 June 2007.

### **3.2.2 Sampling method**

A list of all 902 training offices, as registered with SAICA on 6 April 2007, in South Africa, was obtained from SAICA. The list was stratified between those offices involved in public practice (TIPP), numbering 809 ( $p$ ), and those involved in commerce and industry (TOPP) numbering 93. A randomised sample was then extracted based on a random number computer selection.

### **3.2.3 Sample size**

The sample size for circularisation of offices training inside public practice was calculated in accordance with the formula ( $\sqrt{p / 20} \times 20$ ) devised by Stroker (1981) and results in a sample of 128 training offices in public practice. The entire population of training offices in commerce and industry, namely 93, were circularised to allow an opportunity for more meaningful analysis.

## **3.3 DATA COLLECTION**

### **3.3.1 Survey method**

The data collection was an e-mail survey based on a survey approach as utilised by international studies of a similar nature (Boley and Wilkie, 1986:81; Schwartz and Stout, 1987:114; Tan and Veal, 2005). The respondents were required to complete a structured self administered e-mail questionnaire whose design was based largely on the study of Coetzee and Oberholzer (2006:19). The questionnaire largely required the respondents to provide quantitative data, though an opportunity was provided for additional comment by means of open ended questions.

The tax topics used in the questionnaire were extracted firstly by using the questionnaire of Coetzee and Oberholzer (2006:19), secondly with reference to the various Tax Acts, thirdly to various schedules of the Income Tax Act No 58 of 1962 and finally to two textbooks currently used in university to teach tax topics, namely Income Tax in South Africa (Clegg & Stretch, 2006) and Silke on South African Income Tax (De Koker, 2006).

The questionnaire used by Coetzee and Oberholzer (2006:19) was used to compile a list of tax topics. The various tax acts and schedules were then used to ensure that all tax topics were included in the list. The textbooks were then used to ensure that all the tax topics being taught at university were included in the questionnaire and to decide whether any topic should be split into various categories. It was decided that the split would not be feasible and was not necessary for achieving the objective of the study.

The questionnaire was not based on the SAICA syllabus, as this is not an exhaustive list of all possible tax topics in South Africa and the questionnaire attempted to include all tax topics relevant to the South African environment.

The questionnaire was then sent out and a second request was forwarded three weeks after the initial distribution of the questionnaire to all respondents with the request that if they had not completed the questionnaire to please do so. A third, fourth and final request were sent a month, two months and three months later. The researcher's contact details were included in the e-mail and covering letters for the respondents who encountered any difficulties with the research instrument.

### **3.3.2 Measurement**

As in the studies of Boley and Wilkie (1986:81), Tan and Veal (2005) and Coetzee and Oberholzer (2006:16), the questionnaire consisted of a number of parts. Part 1 included data that pertained to the respondent and his/her current work environment. This was included to provide a context for interpreting the results and allowed the respondents to be compartmentalised so that the existence and nature of any systematic differences between respondent subgroups could be determined. Part 2 of the questionnaire then contained a list of 33 taxation topics. The respondents were asked to rate the tax topics as important or not in terms of a chartered accountant entering the training environment. The following Likert scale was used: 1 = not important; 2 = slightly important; 3 = important; and 4 = very important. Part 3 of the questionnaire then afforded the respondents to list any other topic they felt was important that was not included in the list as well as space for specific comments.

### **3.3.3 Pre-testing**

A pilot study was conducted by circulating the questionnaire to three full-time academics, with research and practice experience, as well as one audit manager and one audit partner involved in Training Inside Public Practice. In-depth personal interviews were held with these respondents to obtain constructive comments which were used to improve the questionnaire design. The updated questionnaire was then forwarded to the same people

for their comments as well as another audit manager and another audit partner involved in public practice and to another two people involved in academia. Telephonic interviews were held with these respondents to obtain their constructive comments which were used to finalise the questionnaire design.

### 3.3.4 Response Rate

The following response rates were achieved:	<u>n</u>
Respondents from training offices inside public practice	41 (32%)
Respondents from training offices outside public practice	26 (28%)
(n = number of responses)	

A disappointingly low overall response rate of 30% ( $n=67$ ) was achieved; however the response rate was in line with similar studies conducted internationally (Boley and Wilkie, 1986:82: 36.4%, and Stara *et al.* 1991:88: 22.8%). This study utilised an electronic mail research instrument in the format of a Microsoft Excel document, in contrast to the international studies, which utilised a postal (mail) research instrument. The response rate in the study of Coetzee and Oberholzer. (2006:14) was 38%.

### 3.3.5 Delimitations of the study

This study was performed on a sample of offices in South Africa and may not be indicative of the opinion of all training offices in South Africa as a disappointingly low response rate of 30% was achieved, with the majority of respondents being part of small offices training inside of public practice.

## 3.4 DATA ANALYSIS

The results were matched, combined and processed using Microsoft Excel, and some descriptive statistics were generated. This is based on the method used by Jones and Abraham (2007:17). The analysis did not involve overly complex statistical methodology due to the low response rate and was confined to simple measures appropriate for rating scale data. The open-ended questions were analysed using inductive logic.

## 4 RESULTS

### 4.1 RESPONDENT PROFILE

The first part of the questionnaire contained questions relating to the demographic profile of the respondents, who were, in a training officer's opinion, the people in the best position to comment on the tax knowledge of entry level trainee accountants. 41 of the 67 (61%) respondents were from offices training inside public practice. The demographics of the respondents are illustrated in Table 1.

73% of the respondents from offices training inside public practice were from small firms, while 66% of respondents outside public practice are in the private sector. The respondents outside public practices are involved in a variety of industries, namely aviation and transport, financial services, energy and resources, manufacturing, services and consumer business.

The respondents who have had between 1 and 5 years experience with trainee accountants totalled 37%, while 36% of respondents have had 11 to 20 years of experience. Respondents with 1 to 5 trainees in their firm totalled 33%, with 31% of respondents having 11 to 30 trainees, 25% have 6 to 10 trainees, and 11% having more than 31 trainees. The majority of respondents were training officers (75%), with some respondents being partners (4%), managers (15%) or other (6%).

**Table 1: Respondents' characteristics**

	n	%
<b>TIPP</b>	41	61
<b>TOPP</b>	26	39
<b>Total</b>	<b>67</b>	<b>100</b>

<b>TIPP firms</b>	n	%
Small	30	73
Medium	5	12
Large	6	15



<b>Total</b>	<b>41</b>	<b>100</b>
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<b>TOPP firms</b>	<b>n</b>	<b>%</b>
Private sector	17	66
Public sector	9	34
<b>Total</b>	<b>26</b>	<b>100</b>

<b>TOPP firms – Industry</b>	<b>n</b>	<b>%</b>
Aviation and transport	3	12
Financial services	5	19
Energy and resources	4	15
Manufacturing	3	12
Services	3	12
Consumer business	2	7
Construction	1	4
Insurance	1	4
Other	4	15
<b>Total</b>	<b>26</b>	<b>100</b>

<b>Number of years experience with trainees</b>	<b>TIPP firms</b>						<b>TOPP firms</b>				<b>Total</b>	
	<b>Small firms</b>		<b>Medium firms</b>		<b>Large firms</b>		<b>Private sector</b>		<b>Public sector</b>			
	<b>n</b>	<b>%</b>	<b>n</b>	<b>%</b>	<b>n</b>	<b>%</b>	<b>n</b>	<b>%</b>	<b>n</b>	<b>%</b>	<b>n</b>	<b>%</b>
1 – 5 years	5	17	1	20	2	33.3	11	65	6	67	25	37
6 – 10 years	7	23	3	60	2	33.3	2	11	1	11	15	22
11 – 20 years	16	53	1	20	2	33.3	3	18	2	22	24	36
21 – 30 years	2	7	-	-	-	-	1	6	-	-	3	5
<b>Total</b>	<b>30</b>	<b>100</b>	<b>5</b>	<b>100</b>	<b>6</b>	<b>100</b>	<b>17</b>	<b>100</b>	<b>9</b>	<b>100</b>	<b>67</b>	<b>100</b>

**Table 1: Respondents' characteristics (continued)**

Number of trainees	TIPP firms						TOPP firms				Total	
	Small firms		Medium firms		Large firms		Private sector		Public sector			
	n	%	n	%	n	%	n	%	n	%	n	%
1 – 5	9	30	-	-	-	-	10	58	3	33	22	33
6 – 10	11	37	1	20	-	-	2	12	3	33	17	25
11 – 30	10	33	2	40	2	33.3	4	24	3	33	21	31
31 – 50	-	-	1	20	-	-	1	6	-	-	2	3
50 – 100	-	-	-	-	2	33.3	-	-	-	-	2	3
101 or more	-	-	1	20	2	33.3	-	-	-	-	3	5
<b>Total</b>	<b>30</b>	<b>100</b>	<b>5</b>	<b>100</b>	<b>6</b>	<b>100</b>	<b>17</b>	<b>100</b>	<b>9</b>	<b>100</b>	<b>67</b>	<b>100</b>

Position in company	TIPP firms						TOPP firms				Total	
	Small firms		Medium firms		Large firms		Private sector		Public sector			
	n	%	n	%	n	%	n	%	n	%	n	%
Training officer / Staff partner	25	83	3	60	5	83	12	71	5	56	50	75
Partner / Director	2	7	-	-	-	-	-	-	1	11	3	4
Manager / Supervisor	2	7	2	40	-	-	3	17	3	33	10	15
Human resources	-	-	-	-	-	-	-	-	-	-	-	-
Other	1	3	-	-	1	17	2	12	-	-	4	6
<b>Total</b>	<b>30</b>	<b>100</b>	<b>5</b>	<b>100</b>	<b>6</b>	<b>100</b>	<b>17</b>	<b>100</b>	<b>9</b>	<b>100</b>	<b>67</b>	<b>100</b>

Primary activities	TIPP firms						TOPP firms				Total	
	Small firms		Medium firms		Large firms		Private sector		Public sector			
	n	%	n	%	n	%	n	%	n	%	n	%
Primarily audit	10	33	4	80	4	67	-	-	-	-	18	27
Primarily financial management	1	3	-	-	-	-	10	59	5	56	16	24
Primarily tax	2	7	1	20	1	16.5	2	12	3	33	9	13
Other	17	57	-	-	1	16.5	5	29	1	11	24	36
<b>Total</b>	<b>30</b>	<b>100</b>	<b>5</b>	<b>100</b>	<b>6</b>	<b>100</b>	<b>17</b>	<b>100</b>	<b>9</b>	<b>100</b>	<b>67</b>	<b>100</b>

*n* = number of responses



The respondents from offices training outside public practice are primarily involved in financial management (58%), while 44% of respondents training inside public practice stated they are primarily involved in auditing. Another 44% of respondents from offices training inside public practice listed “other” as their primary activity and gave a percentage split of what they spent their time on. 34% of these respondents indicated that they spend 45% or more of their time on auditing.

## 4.2 MOST IMPORTANT TOPICS

The respondents were asked to rate the tax topics as important or not, in terms of a trainee accountant entering the training environment. The scale had the following response options: 1 = not important; 2 = slightly important; 3 = important; and 4 = very important. In order to determine how important certain tax topics are, a mean score was calculated for each topic. The findings are presented in Table 2.

When interpreting the results, it is important to bear in mind that large offices training inside of public practice generally have dedicated tax departments and therefore do not always require trainees to have an in-depth knowledge of tax subjects.

The topics which had the highest mean score were general tax knowledge ( $M = 3.84$ ), company tax ( $M = 3.82$ ), value-added tax ( $M = 3.72$ ) employees tax ( $M = 3.51$ ), individuals tax ( $M = 3.40$ ), provisional tax ( $M = 3.40$ ) and fringe benefits ( $M = 3.40$ ). All of these topics are included in the SAICA tax syllabus.

The least important topics included taxation of co-operatives, taxation of ship and aircraft owners, taxation of foreign entertainers and sportspersons, taxation of film owners, taxation of mines, and taxation of long-term insurers, all of which had a mean of under 2 (slightly important). All of these topics are not included in the SAICA tax syllabus.

Taking the above into account it appears that SAICA is including the most relevant topics into the tax syllabus.

**Table 2: Importance of tax topics**

Tax topics		1	2	3	4		M	SD
		%	%	%	%			
<b>Topics included in the SAICA syllabus</b>								
1	General tax knowledge	-	2	13	85		3.84	0.41
2	Company tax	-	1	15	84		3.82	0.42
3	Value added tax	-	6	16	78		3.72	0.57
4	Employees' tax	-	9	31	60		3.51	0.66
5	Individual tax	-	12	36	52		3.40	0.70
6	Provisional tax	3	10	30	57		3.40	0.80
7	Fringe benefits	2	12	31	55		3.40	0.76
8	Taxation of close corporations	3	15	28	54		3.33	0.84
9	Secondary tax on companies (STC)	-	12	57	31		3.19	0.63
10	Taxation of small business corporations	3	20	34	43		3.18	0.85
11	Taxation of trusts	7	21	36	36		3.00	0.94
12	Taxation of partnerships	10	29	21	40		2.91	1.06
13	General administration (returns, objections etc)	6	36	43	15		2.67	0.81
14	Tax planning (the structuring of, and advice on a client's tax affairs etc)	6	36	43	15		2.67	0.81
15	Lump sum benefits from pension, provident and retirement annuity funds	3	40	52	5		2.58	0.63
16	Donations tax	7	33	57	3		2.55	0.68
17	Taxation of employment companies	20	37	40	3		2.27	0.81
18	Taxation of non-resident branch	18	39	43	-		2.25	0.75
19	International tax	16	54	27	3		2.16	0.73
20	Estate duty	19	54	21	6		2.13	0.80
<b>Topics not included in the SAICA syllabus</b>								
1	Corporate rules (unbundling, amalgamation etc)	14	22	52	12		2.63	0.87
2	Taxation of recreational clubs and public benefit organisations	20	34	21	25		2.52	1.08
3	Taxation of farming activities	27	27	24	22		2.46	1.12
4	Tax research (researching case law and legislation etc)	18	30	43	9		2.43	0.89
5	Taxation of sharedealers	24	37	36	3		2.18	0.83
6	Customs and excise duties	18	57	24	1		2.09	0.69
7	Transfer and stamp duties	15	69	13	3		2.04	0.64
8	Taxation of co-operatives	39	36	25	-		1.87	0.80
9	Taxation of ship and aircraft owners/charters	46	28	26	-		1.76	0.82
10	Taxation of foreign entertainers and sportspersons	56	22	22	-		1.67	0.82
11	Taxation of film owners	55	42	3	-		1.48	0.56
12	Taxation of mines	75	20	6	1		1.34	0.66
13	Taxation of long-term insurers	79	16	5	-		1.25	0.53

Scale values range from 4 ("Very important") to 1 ("Not important")

M = Mean

SD = Standard deviation

Of the topics that are included in the SAICA syllabus, estate duty and international tax are ranked the lowest, with topics not included in the SAICA syllabus such as corporate rules, taxation of recreational clubs and public benefit organisations, farming activities and tax research ranking higher than that of estate duty and international tax. Estate duty was also ranked the least important in the study of Coetzee and Oberholzer (2006:19) and the study of Boley and Wilkie (1986:88). Therefore the inclusion of estate duty and international tax in the current tax syllabus needs possible reconsideration.

The next section will investigate whether any specific differences exist between respondents from the different training programmes.

### **4.3 TRAINING INSIDE VERSUS OUTSIDE PUBLIC PRACTICE**

When analysing the differences between offices training inside and outside of public practice, it is noted, as seen in Table 3, that general tax knowledge, company tax, and value-added tax rank as the three most important topics for both training schemes.

The least important topics still include taxation of co-operatives, taxation of ship and aircraft owners, taxation of foreign entertainers, taxation of film owners, taxation of mines, and taxation of long-term insurers, all of which had a mean of under 2 (slightly important).

From Table 3, the first major difference between the two different training offices is the ranking of Individual tax where TIPP firms ranked it at number 4, versus a ranking of 8 by the TOPP firms.

Other major differences between the two different training offices of the importance of topics currently included in the SAICA syllabus (see Table 3) include the ranking of:

- secondary tax on companies as number 6 for TOPP, while only as number 12 for TIPP offices; and
- international tax is ranked at number 15 for TOPP offices, while only 27 for TIPP offices.

**Table 3: Importance of tax topics – TIPP versus TOPP (in order of importance)**

	TIPP firms (n = 41)	M	SD	SAICA	TOPP firms (n = 26)	M	SD	SAICA
1	General tax knowledge	3.90	0.37	✓	Company tax	3.88	0.33	✓
2	Company tax	3.78	0.47	✓	Value added tax	3.77	0.43	✓
3	Value added tax	3.68	0.65	✓	General tax knowledge	3.73	0.45	✓
4	Individual tax	3.59	0.63	✓	Employees' tax	3.46	0.58	✓
5	Employees' tax	3.54	0.71	✓	Provisional tax	3.46	0.65	✓
6	Taxation of close corporations	3.54	0.81	✓	Secondary tax on companies (STC)	3.35	0.56	✓
7	Fringe benefits	3.49	0.75	✓	Fringe benefits	3.27	0.78	✓
8	Taxation of small business corporations	3.46	0.78	✓	Individual tax	3.12	0.71	✓
9	Provisional tax	3.37	0.89	✓	Corporate rules (unbundling, amalgamation etc)	3.08	0.63	✗
10	Taxation of trusts	3.32	0.85	✓	Taxation of close corporations	3.00	0.80	✓
11	Taxation of partnerships	3.22	0.94	✓	General administration (returns, objections etc)	2.92	0.74	✓
12	Secondary tax on companies (STC)	3.10	0.66	✓	Tax planning (the structuring of, and advice on a client's tax affairs etc)	2.85	0.67	✓
13	Taxation of recreational clubs and public benefit organisations	2.95	0.95	✗	Taxation of small business corporations	2.73	0.78	✓
14	Taxation of farming activities	2.73	1.10	✗	Tax research (researching case law and legislation etc)	2.73	0.87	✗
15	Donations tax	2.63	0.70	✓	International tax	2.62	0.75	✓
16	Lump sum benefits from pension, provident and retirement annuity funds	2.59	0.67	✓	Lump sum benefits from pension, provident and retirement annuity funds	2.58	0.58	✓
17	Tax planning (the structuring of, and advice on a client's tax affairs etc)	2.56	0.87	✓	Taxation of trusts	2.50	0.86	✓
18	General administration (returns, objections etc)	2.51	0.81	✓	Customs and excise duties	2.50	0.71	✗
19	Taxation of employment companies	2.39	0.80	✓	Taxation of partnerships	2.42	1.06	✓
20	Corporate rules (unbundling, amalgamation etc)	2.34	0.88	✗	Donations tax	2.42	0.64	✓
21	Estate duty	2.24	0.83	✓	Taxation of non-resident branch	2.38	0.70	✓
22	Tax research (researching case law and legislation etc)	2.24	0.86	✗	Taxation of sharedealers	2.23	0.86	✗
23	Taxation of non-resident branch	2.17	0.77	✓	Taxation of employment companies	2.08	0.80	✓
24	Taxation of sharedealers	2.15	0.82	✗	Transfer and stamp duties	2.08	0.56	✗

	TIPP firms (n = 41)	<i>M</i>	<i>SD</i>	SAICA	TOPP firms (n = 26)	<i>M</i>	<i>SD</i>	SAICA
25	Transfer and stamp duties	2.02	0.69	✗	Taxation of farming activities	2.04	1.04	✗
26	Taxation of co-operatives	1.93	0.85	✗	Estate duty	1.96	0.72	✓
27	International tax	1.88	0.56	✓	Taxation of recreational clubs and public benefit organisations	1.85	0.92	✗
28	Customs and excise duties	1.83	0.54	✗	Taxation of co-operatives	1.77	0.71	✗
29	Taxation of foreign entertainers and sportspersons	1.80	0.87	✗	Taxation of ship and aircraft owners/charters	1.69	0.74	✗
30	Taxation of ship and aircraft owners/charters	1.80	0.87	✗	Taxation of mines	1.58	0.81	✗
31	Taxation of film owners	1.46	0.55	✗	Taxation of film owners	1.50	0.58	✗
32	Taxation of mines	1.20	0.51	✗	Taxation of long-term insurers	1.46	0.65	✗
33	Taxation of long-term insurers	1.12	0.40	✗	Taxation of foreign entertainers and sportspersons	1.46	0.71	✗

*M* = Mean

*SD* = Standard deviation

SAICA = Included in current syllabus

The following differences became evident from Table 3 with regards to topics currently excluded from the SAICA syllabus:

- taxation of recreational clubs and public benefit organisations ranked at number 13 for TIPP but only number 27 for TOPP;
- TIPP firms rank farming activities as number 14, while TOPP ranks farming as number 25 with a mean of 2.04; and
- TOPP firms rank corporate rules at number 9 with a mean of 3.08, while TIPP firms rank it at 20 with a mean of 2.34. Corporate rules are, however not even included in the tax syllabus; and
- TIPP firms ranked customs and excise as number 28, with a mean of 1.83, while TOPP ranked it at 18, with a mean of 2.50.

A surprising fact that became evident from the above is that TIPP firms rank the taxation of recreational clubs and public benefit organisations, as well as farming activities, which are not part of the SAICA syllabus, as more important than the following topics currently included in the SAICA syllabus: donations tax, lump sum benefits, estate duty and international tax.

A final interesting finding is that tax research (researching case law and legislation) has been ranked as number 14, with a mean of 2.73 by TOPP firms and as number 22, with a mean of 2.24 by TIPP firms.

Taking the above into account it may be worthwhile for SAICA to re-evaluate the exclusion of certain topics from the syllabus.

The following section will investigate whether any differences prevail within the different sizes of offices training inside public practice.

#### **4.4 TRAINING INSIDE PUBLIC PRACTICE**

When analysing the differences between the various sizes of the offices training inside public practice, it is noted, as seen in Table 4, that general tax knowledge and company tax rank as the two most important topics. However, value added tax is ranked as number 3 for small offices, 5 for medium offices and 4 for large offices.

One of the differences between the various sized offices is that taxation of small business corporations and the taxation of close corporations ranked as number 5 and 6 for small offices, number 3 and 4 for medium offices and number 11 and 8 for large offices. These two topics had a mean of 3.60 and above for both the small and medium offices, while only scoring 2.50 and 3.00 respectively for large offices. This may be due to small and medium offices having smaller clients that require these services more than large offices.

Of the topics not included in the SAICA syllabus, taxation of recreational clubs and public benefit organisations ranked at number 13, 14 and 10 respectively for the various size offices, with corporate rules ranking in the top 20 most important topics for all three size offices. These topics rank above topics that are included in the syllabus, such as estate duty, taxation of non-resident branches, and international tax. The syllabus committee may need to reconsider the non-inclusion of such topics for students that will enter into training offices within public practice.

**Table 4: Importance of tax topics – TIPP – Small versus medium versus large practices (in order of importance)**

	<b>Small firms (n = 30)</b>	<i>M</i>	<i>SD</i>	<i>SAICA</i>	<b>Medium firms (n = 5)</b>	<i>M</i>	<i>SD</i>	<i>SAICA</i>	<b>Large firms (n = 6)</b>	<i>M</i>	<i>SD</i>	<i>SAICA</i>
1	General tax knowledge	3.87	0.43	✓	General tax knowledge	4.00	-	✓	General tax knowledge	4.00	-	✓
2	Company tax	3.73	0.52	✓	Company tax	4.00	-	✓	Company tax	3.83	0.41	✓
3	Value added tax	3.73	0.58	✓	Taxation of close corporations	3.60	0.55	✓	Employees' tax	3.83	0.41	✓
4	Individual tax	3.67	0.61	✓	Taxation of small business corporations	3.60	0.55	✓	Value added tax	3.67	0.82	✓
5	Taxation of close corporations	3.63	0.72	✓	Value added tax	3.40	0.89	✓	Fringe benefits	3.33	0.82	✓
6	Taxation of small business corporations	3.63	0.56	✓	Individual tax	3.40	0.89	✓	Individual tax	3.33	0.52	✓
7	Fringe benefits	3.60	0.67	✓	Secondary tax on companies (STC)	3.20	0.84	✓	Provisional tax	3.17	0.75	✓
8	Taxation of trusts	3.60	0.56	✓	Provisional tax	3.00	1.22	✓	Taxation of close corporations	3.00	1.26	✓
9	Employees' tax	3.57	0.68	✓	Employees' tax	3.00	1.00	✓	Secondary tax on companies (STC)	2.83	0.41	✓
10	Provisional tax	3.47	0.86	✓	Fringe benefits	3.00	1.00	✓	Taxation of recreational clubs and public benefit organisations	2.67	1.21	✗
11	Taxation of partnerships	3.47	0.78	✓	Taxation of trusts	3.00	0.71	✓	Taxation of small business corporations	2.50	1.22	✓
12	Secondary tax on companies (STC)	3.13	0.68	✓	Tax planning (the structuring of, and advice on a client's tax affairs etc)	2.60	0.89	✓	Taxation of partnerships	2.50	1.22	✓
13	Taxation of recreational clubs and public benefit organisations	3.07	0.87	✗	Taxation of partnerships	2.60	0.89	✓	Taxation of farming activities	2.50	1.22	✗
14	Taxation of farming activities	2.93	1.01	✗	Taxation of recreational clubs and public benefit organisations	2.60	1.14	✗	Lump sum benefits from pension, provident and retirement annuity funds	2.33	0.82	✓
15	Donations tax	2.80	0.55	✓	General administration (returns, objections etc)	2.40	0.89	✓	Taxation of trusts	2.17	1.17	✓
16	Tax planning (the structuring of, and advice on a client's tax affairs etc)	2.73	0.83	✓	Lump sum benefits from pension, provident and retirement annuity funds	2.40	0.55	✓	General administration (returns, objections etc)	2.00	0.63	✓

	<b>Small firms (n = 30)</b>	<i>M</i>	<i>SD</i>	<i>SAICA</i>	<b>Medium firms (n = 5)</b>	<i>M</i>	<i>SD</i>	<i>SAICA</i>	<b>Large firms (n = 6)</b>	<i>M</i>	<i>SD</i>	<i>SAICA</i>
17	Lump sum benefits from pension, provident and retirement annuity funds	2.67	0.66	✓	Donations tax	2.40	0.89	✓	Donations tax	2.00	0.89	✓
18	General administration (returns, objections etc)	2.63	0.81	✓	Corporate rules (unbundling, amalgamation etc)	2.40	0.89	✗	Taxation of employment companies	2.00	0.89	✓
19	Taxation of employment companies	2.50	0.73	✓	Taxation of non-resident branch	2.20	0.84	✓	Corporate rules (unbundling, amalgamation etc)	2.00	1.10	✗
20	Corporate rules (unbundling, amalgamation etc)	2.40	0.86	✗	Taxation of employment companies	2.20	1.10	✓	Taxation of foreign entertainers and sportspersons	2.00	0.89	✗
21	Estate duty	2.33	0.80	✓	Estate duty	2.20	1.10	✓	Taxation of sharedealers	2.00	0.89	✗
22	Tax research (researching case law and legislation etc)	2.30	0.84	✗	Taxation of sharedealers	2.20	0.84	✗	Taxation of ship and aircraft owners/charters	2.00	0.89	✗
23	Taxation of non-resident branch	2.27	0.74	✓	Tax research (researching case law and legislation etc)	2.20	1.10	✗	Tax research (researching case law and legislation etc)	2.00	0.89	✗
24	Taxation of sharedealers	2.17	0.83	✗	International tax	2.00	0.71	✓	Estate duty	1.83	0.75	✓
25	Transfer and stamp duties	2.10	0.71	✗	Transfer and stamp duties	2.00	0.71	✗	Customs and excise duties	1.83	0.75	✗
26	Taxation of co-operatives	2.00	0.83	✗	Taxation of farming activities	1.80	1.10	✗	Taxation of co-operatives	1.83	0.98	✗
27	International tax	1.90	0.48	✓	Customs and excise duties	1.80	0.84	✗	Tax planning (the structuring of, and advice on a client's tax affairs etc)	1.67	0.52	✓
28	Customs and excise duties	1.83	0.46	✗	Taxation of foreign entertainers and sportspersons	1.60	0.89	✗	International tax	1.67	0.82	✓
29	Taxation of foreign entertainers and sportspersons	1.80	0.89	✗	Taxation of co-operatives	1.60	0.89	✗	Taxation of non-resident branch	1.67	0.82	✓
30	Taxation of ship and aircraft owners/charters	1.80	0.89	✗	Taxation of ship and aircraft owners/charters	1.60	0.89	✗	Transfer and stamp duties	1.67	0.52	✗
31	Taxation of film owners	1.40	0.50	✗	Taxation of film owners	1.60	0.89	✗	Taxation of film owners	1.67	0.52	✗
32	Taxation of mines	1.10	0.31	✗	Taxation of mines	1.40	0.89	✗	Taxation of mines	1.50	0.84	✗
33	Taxation of long-term insurers	1.07	0.25	✗	Taxation of long-term insurers	1.40	0.89	✗	Taxation of long-term insurers	1.17	0.41	✗



<i>M</i> = Mean
<i>SD</i> = Standard deviation
SAICA = Included in current syllabus

A very interesting finding is the ranking of the taxation of farming activities which ranked highly for both small and large offices, with a mean above 2.50, but only as number 26 for medium offices with a mean of 1.80. Farming thus ranks more important for small and large offices than donations tax, lump sum benefits, general administration, taxation of employment companies, estate duty and international tax, and this topic is not even included in the SAICA syllabus.

It is further noted that tax planning ranked low for large offices (as number 27 with a mean of 1.67), while small and medium offices ranked it in the top 20, with a mean of 2.60 and above. This may be due to the fact that large offices have dedicated tax departments and therefore do not require trainees to have this knowledge.

International tax was ranked as the least important topic of all the topics included in the SAICA syllabus by all three size offices.

Taking the above into account it would seem that SAICA is largely meeting the requirements of the various TIPP offices.

The next section investigates whether any differences exist within firms involved in training outside public practice.

## **4.5 TRAINING OUTSIDE PUBLIC PRACTICE**

First the differences in rankings between training offices outside public practice involved in either public or private sectors will be highlighted.

### **4.5.1 Public sector versus private sector**

General tax knowledge, company tax and value added tax are also ranked as the most important tax topics by both private and public sector offices.

The least important topics still include the taxation of co-operatives, taxation of ship and aircraft owners, taxation of foreign entertainers, taxation of film owners, taxation of mines, and taxation of long-term insurers, all of which had a mean of under 2 (slightly important). The taxation of recreational clubs and public benefit organisations obtained a mean of under 2 for both private and public sectors. Refer to Table 5 below.

**Table 5: Importance of tax topics – TOPP – Private sector versus public sector  
(in order of importance)**

	Private sector (n = 17)	M	SD	SAICA	Public sector (n = 9)	M	SD	SAICA
1	Company tax	3.88	0.33	✓	Company tax	3.89	0.33	✓
2	Value added tax	3.82	0.39	✓	General tax knowledge	3.78	0.44	✓
3	General tax knowledge	3.71	0.47	✓	Value added tax	3.67	0.50	✓
4	Provisional tax	3.59	0.62	✓	Employees' tax	3.56	0.53	✓
5	Employees' tax	3.41	0.62	✓	Secondary tax on companies (STC)	3.33	0.71	✓
6	Secondary tax on companies (STC)	3.35	0.49	✓	Individual tax	3.22	0.67	✓
7	Fringe benefits	3.29	0.85	✓	Provisional tax	3.22	0.67	✓
8	Taxation of close corporations	3.12	0.78	✓	Fringe benefits	3.22	0.67	✓
9	Individual tax	3.06	0.75	✓	General administration (returns, objections etc)	3.11	0.60	✓
10	Corporate rules (unbundling, amalgamation etc)	3.06	0.66	✗	Corporate rules (unbundling, amalgamation etc)	3.11	0.60	✗
11	General administration (returns, objections etc)	2.82	0.81	✓	Tax research (researching case law and legislation etc)	3.00	0.87	✗
12	Tax planning (the structuring of, and advice on a client's tax affairs etc)	2.82	0.73	✓	Tax planning (the structuring of, and advice on a client's tax affairs etc)	2.89	0.60	✓
13	Taxation of small business corporations	2.71	0.85	✓	Taxation of small business corporations	2.78	0.67	✓
14	Taxation of trusts	2.65	0.79	✓	Lump sum benefits from pension, provident and retirement annuity funds	2.78	0.44	✓
15	Taxation of partnerships	2.59	1.12	✓	Taxation of close corporations	2.78	0.83	✓
16	Tax research (researching case law and legislation etc)	2.59	0.87	✗	International tax	2.78	0.67	✓
17	International tax	2.53	0.80	✓	Customs and excise duties	2.67	0.87	✗
18	Lump sum benefits from pension, provident and retirement annuity funds	2.47	0.62	✓	Donations tax	2.56	0.53	✓
19	Taxation of non-resident branch	2.41	0.71	✓	Taxation of non-resident branch	2.33	0.71	✓

	Private sector (n = 17)	<i>M</i>	<i>SD</i>	SAICA	Public sector (n = 9)	<i>M</i>	<i>SD</i>	SAICA
20	Customs and excise duties	2.41	0.62	✗	Taxation of trusts	2.22	0.97	✓
21	Donations tax	2.35	0.70	✓	Taxation of partnerships	2.11	0.93	✓
22	Taxation of sharedealers	2.35	0.93	✗	Transfer and stamp duties	2.11	0.33	✗
23	Taxation of employment companies	2.18	0.81	✓	Estate duty	2.00	0.71	✓
24	Taxation of farming activities	2.18	1.13	✗	Taxation of sharedealers	2.00	0.71	✗
25	Transfer and stamp duties	2.06	0.66	✗	Taxation of employment companies	1.89	0.78	✓
26	Estate duty	1.94	0.75	✓	Taxation of recreational clubs and public benefit organisations	1.89	0.78	✗
27	Taxation of recreational clubs and public benefit organisations	1.82	1.01	✗	Taxation of farming activities	1.78	0.83	✗
28	Taxation of ship and aircraft owners/charters	1.82	0.73	✗	Taxation of co-operatives	1.78	0.67	✗
29	Taxation of co-operatives	1.76	0.75	✗	Taxation of foreign entertainers and sportspersons	1.67	0.71	✗
30	Taxation of mines	1.65	0.93	✗	Taxation of long-term insurers	1.56	0.73	✗
31	Taxation of film owners	1.53	0.51	✗	Taxation of mines	1.44	0.53	✗
32	Taxation of long-term insurers	1.41	0.62	✗	Taxation of ship and aircraft owners/charters	1.44	0.73	✗
33	Taxation of foreign entertainers and sportspersons	1.35	0.70	✗	Taxation of film owners	1.44	0.73	✗

<i>M</i> = Mean
<i>SD</i> = Standard deviation
SAICA = Included in current syllabus

Corporate rules ranked as number 10 for both private and public sectors, with tax research being the next topic not included in the SAICA syllabus that both practices found more important than topics that are included in the syllabus, such as international tax, taxation of non-resident branches, donations tax, taxation of employment companies and estate duty.

Customs and excise also ranked in the top 20 topics for both sectors, which also makes this more important than the last three topics stated above.

The syllabus committee may need to reconsider the non-inclusion of such topics for students that will enter into training offices outside public practice.

Some of the differences between the private and public sectors include the taxation of close corporations, taxation of trusts and the taxation of partnerships ranking higher for private practices than for public practices. Individual tax and lump sum benefits from pension, provident and retirement annuity funds ranked higher for public sectors than for private sectors.

It seems that there are no major differences in the importance of tax topics for private and public sectors within the TOPP programme.

The next section examines whether any differences are present within the different industries within the TOPP programme.

#### **4.5.2 Various industries within TOPP**

When analysing the differences between the various industries within the TOPP programme, it is noted, as seen in Table 6, that general tax knowledge, company tax and value added tax are still ranked as some of the most important topics. However, the financial services industry only ranked value added tax as number 5, with secondary tax on companies and corporate rules ranking above that.

The service industry only ranks general knowledge as number 4, and provisional tax as number 3.

The least important topics still include taxation of film owners, taxation of ship and aircraft owners, taxation of foreign entertainers, taxation of mines (although the energy and resources industry ranked it at number 21), and taxation of long-term insurers (although the financial services industry ranked it at number 22). All of these topics are not included in the SAICA tax syllabus.

**Table 6: Importance of tax topics – Various industries within TOPP**

Tax topic	Aviation and transport	Financial services	Energy and resources	Manufacturing	Consumer business	Services	Other
<b>Topics included in the SAICA syllabus</b>							
General tax knowledge	3	1	1	3	3	4	1
Company tax	1	2	2	1	1	1	2
Value added tax	2	5	3	2	2	2	3
Employees' tax	4	6	4	5	4	5	4
Individual tax	6	11	13	7	6	6	10
Provisional tax	7	7	7	4	7	3	5
Fringe benefits	5	10	5	6	5	7	6
Taxation of close corporations	9	13	15	8	8	8	11
Secondary tax on companies (STC)	10	3	6	9	9	11	7
Taxation of small business corporations	14	19	16	13	12	12	12
Taxation of trusts	8	12	23	16	15	16	18
Taxation of partnerships	19	16	24	14	13	13	23
General administration (returns, objections etc)	20	17	9	18	20	10	9
Tax planning (the structuring of, and advice on a client's tax affairs etc)	17	8	12	17	19	9	15
Lump sum benefits from pension, provident and retirement annuity funds	13	18	11	20	16	19	13
Donations tax	15	20	17	23	17	20	17
Taxation of employment companies	25	25	30	10	24	24	25
Taxation of non-resident branch	26	21	19	15	22	25	21
International tax	22	9	18	24	14	15	16
Estate duty	27	23	22	27	27	27	26
<b>Topics not included in the SAICA syllabus</b>							
Taxation of mines	32	32	21	32	33	31	28
Taxation of long-term insurers	33	22	33	33	32	33	32
Taxation of recreational clubs and public benefit organisations	18	27	27	22	23	30	27
Corporate rules (unbundling, amalgamation etc)	11	4	14	11	10	17	8
Taxation of farming activities	21	29	28	19	21	14	24
Tax research (researching case law and legislation etc)	12	14	10	12	11	18	19
Customs and excise duties	16	26	8	21	18	21	14
Transfer and stamp duties	29	24	20	29	29	28	22
Taxation of foreign entertainers and sportspersons	30	33	26	30	30	32	31
Taxation of sharedealers	23	15	25	25	25	22	20
Taxation of co-operatives	24	28	29	26	26	23	29
Taxation of ship and aircraft owners/charters	28	30	31	28	28	26	30
Taxation of film owners	31	31	32	31	31	29	33

Corporate rules, which ranked highly among all offices, was ranked as high as number 4 for the financial services industry, number 8 for “other” industries and number 10 for the consumer business industry. This reiterates the need for SAICA to consider the inclusion of this topic in the syllabus.

Customs and excise ranked as high as number 8 for the energy and resources industry and number 16 for the aviation and transport industry. As such, SAICA may want to consider whether this should still be excluded from the syllabus, or whether this should be offered as an optional subject for those people entering the TOPP programme. As there are at least eight different industries currently within the TOPP organisation, it may be problematic to have a separate tax course for each industry. Another alternative solution might be to include a specific tax training element as part of the traineeship for each specific industry within the TOPP programme.

Other differences between the industries evident from Table 6 include the aviation and transport industry ranking the taxation of trusts as number 8, and taxation of recreational clubs as number 18, the financial services industry ranking tax planning as number 8, international tax as number 9, and the taxation of sharedealers as number 15. The energy and resources industry ranked general administration as number 9, lump sum benefits from pension, provident and retirement annuity funds as number 11 and transfer and stamp duties as number 20.

The manufacturing industry ranked the taxation of employment companies as number 10 and the taxation of non-resident branches as number 15. The consumer business industry ranked international tax as number 14, and the service industry ranked tax planning as number 9, secondary taxation on companies as number 11 and the taxation of farming activities as number 14.

The next section highlights the responses to the final open-ended question in the questionnaire where participants could list any specific comments with regards to the study.

## 5 ANALYSIS OF OTHER TOPICS AND SPECIFIC COMMENTS

The final question in the questionnaire was an open-ended question that requested participants to indicate whether there were any other topics that they felt were important but that were not included in the list as well as whether they had any specific comments.

Topics that were specifically mentioned were transfer pricing and the completion and rendering of tax returns. Transfer pricing falls under international tax, and the completion and rendering of tax returns are generally dealt with under general administration.

Specific comments included making the tax syllabus more practical and one respondent suggested having a "tax training contract" or to adjust the current TIPP and TOPP programmes to cater for a one year tax training element. The same respondent suggested having a specialist course on employees tax as well as guidance on tax implications of derivatives as there is not enough research available on this.

## 6 CONCLUSION

Botha (2001:49) suggested that the education system may not necessarily be delivering competent chartered accountants. In addition foreign literature (Boley & Wilkie, 1986:96; Schwartz & Stout, 1987:120; Stara *et al.*, 1991:79; Miller & Woods, 2000:240; Tan & Veal, 2005) has identified that tax education programmes are not adequately meeting the needs of practitioners. These findings supplemented by the lack of reported studies on tax education in South Africa prompted this research. This study, therefore, attempts to determine what tax topics are important in the educational background of a trainee accountant entering the training environment and to then compare these findings to the current tax syllabus.

It seems that SAICA is largely meeting the requirements for trainee accountants entering both the TIPP and TOPP environments. The inclusion of estate duty in the syllabus may need to be reconsidered due to this topic consistently ranking low. The inclusion of international tax may also need to be reconsidered, though some industries within the

TOPP environment ranked it highly and perhaps a separate course on this needs to be offered.

In terms of the different training environments, TOPP firms have ranked customs and excise quite highly, while TIPP firms have ranked the taxation of recreational clubs and public benefit organisations highly. SAICA may want to consider making these topics part of the syllabus for the various environments, with accredited institutions possibly having separate courses on these topics.

Serious thought should be given to the fact that corporate rules are not included in the syllabus as this seems to come out as a topic that both TIPP and TOPP firms deem important.

The syllabus seems to be meeting most of the expectations of people in and out of public practice. When interpreting the results, it must be borne in mind that the response rate was disappointingly low and a major part of respondents were from small firms in the TIPP environment, and as such, the results of this study may not be generalisable to the entire training environment. Also, large offices training inside of public practice generally have dedicated tax departments and therefore do not always require trainees to have an in-depth knowledge of tax subjects. This study does, however, cover a new area of research that might be valuable to all different role players involved in the evaluation and development of the current SAICA syllabus.



## 7 ETHICAL CONSIDERATIONS

Ethical clearance was obtained from the Faculty Research Committee. The University's policy regarding plagiarism is available on the Internet at <http://upetd.up.ac.za/authors/create/plagiarism/students.htm> and was strictly adhered to.

The confidentiality of the respondents was ensured and the respondents were under no obligation to complete the questionnaire.

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