Pre-qualification education of registered accountants and auditors in South Africa: Perspectives on whether the education process is normatively justifiable

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Abstract

In order to ensure that registered accountants and auditors (RAAs) discharge their functions in the public interest, the RAA profession, through its governing bodies, should establish, maintain and ensure compliance with among other things an identified set of educational requirements. The research objective is twofold: Firstly, to provide a normative description of pre-qualification professional education and, secondly, to evaluate the extent to which the current pre-qualification education process applicable to RAAs in South Africa is normatively justifiable. A study of the literature on general professional education and on education in the field of accountancy facilitated the achievement of the first objective, while the second objective was addressed by means of a comparative analysis of the basic pre-qualification educational requirements applicable to prospective RAAs and the normative description of professional education presented. The current educational process permits latitude for factors and practices that are not wholly justifiable within a normative definition of professional education. The lack of normative justification for several aspects of the system will impede the achievement of sound educational objectives.

Key words

Accountancy education
Professional education
Normative definition
Normative principles
Registered accountants and auditors
Accountancy profession
Professional competence
Assessment of competence

1 Introduction and research objective

A Registered Accountant and Auditor (RAA) is someone that is registered as such in terms of the Public Accountants and Auditors Act 80 of 1991, engages in public practice and performs the functions of an accountant and auditor, for that purpose presents himself/herself as an accountant and auditor and places his/her services at the disposal of the public for reward (Act 80 of 1991). RAAs enjoy significant privileges as a result of the reservation of the attest function through legislation – various acts require that an RAA should be engaged to carry out a specifically identified statutory audit (Botha and De Jager 2001). In this regard, society, through parliament, gives the RAA a mandate to perform certain functions, provided that in the performance of these functions the public interest is protected (compare Porter 1990).

It follows logically that in order to ensure that individual RAAs discharge their functions in the public interest, the RAA profession, through its governing bodies, should establish, maintain and ensure compliance with among other things an identified set of educational requirements. The prospective RAA should demonstrate to the profession at large that he/she is ready to perform the functions of an RAA in the public interest. A programme of pre-qualification professional education, comprising educational requirements, curricula, an identified body of knowledge, methods of assessment, etcetera, is part and parcel of any profession (compare the description of the characteristics of a profession by following authors: Carr-Saunders 1928; Elliot 1972 and Houle 1980).

Jarvis (1983) defines education as "… any planned series of incidents, having a humanistic basis, directed towards the participant(s)' learning and understanding". This definition emphasises that the education process is directed towards the development of the individual who is to be educated and that the process requires a planned series of activities over time. Education is a continuum of events that contribute to the education of an individual. At a particular point on this continuum, a person can be deemed to have achieved the minimum standard necessary to enter the profession. This is the realm of pre-qualification education. The focus of this article is the pre-qualification education of RAAs in South Africa.

The research objectives of the study are twofold, namely:

- To provide a normative description of pre-qualification professional education. For the purposes of this article, the term "normative" refers to the inductive establishment of a norm by means of analysis and description, based on the theory of professional education and its attendant concepts.

- To evaluate the extent to which the pre-qualification education process applicable to RAAs in South Africa is normatively justifiable.

The achievement of the above objectives will facilitate a better understanding of the educational requirements by all relevant stakeholders and members of the profession, and will facilitate the evaluation, monitoring and change processes undertaken by the profession's governing bodies. A lack of normative justification for all the elements of the education process could raise serious questions about whether the process will result in the achievement of the educational objectives intended by the profession and whether the profession can succeed in meeting the needs and expectations of the public that uses the services of the RAAs.

2 Research method

A three-step approach was followed to achieve the stated research objectives.

Firstly, in order to arrive at a normative description of pre-qualification professional education (professional education), it is important to investigate and normatively define, describe and analyse the concepts that underlie professional education. Instead of merely providing a definition of professional education as perceived by a particular author or professional body, an understanding of the concept is better served by an investigation of various viewpoints and definitions that can lead to a rational normative description for the purposes of this article. The basis for a normative description of professional education of this nature is a literature study of general professional education literature and education literature in the field of accountancy. It should be noted that the terms "education" and "education in accounting" have been defined and analysed by numerous researchers, and it falls beyond the ambit of this article to examine all prevailing definitions and philosophies. The specific literature consulted and referred to in the course of this article is considered to be sufficient to support a normative description of pre-qualification professional education.

Secondly, the characteristics of the educational process for RAAs in South Africa were identified by means of an analysis of the formal pre-qualification educational requirements of the Public Accountants and Auditors Board (PAAB) and the South African Institute of Chartered Accountants (SAICA) as well as available related material that has a bearing on the implementation of such requirements. The profession of registered accountants and auditors in South Africa is subject to statutory control by the PAAB, which was established in terms of the Public Accountants and Auditors Act 80 of 1991. The PAAB registers RAAs and aims to protect the financial interests of South Africans and

other stakeholders through the services rendered by RAAs (PAAB 2001a). The SAICA registers chartered accountants and acts as the governing body of the chartered accountant profession in South Africa. At present, the SAICA is the only professional body of which the programmes and examinations have been recognised by the PAAB in terms of its Recognition Model (PAAB 1999, 2001d). Furthermore, in terms of proposed legislation, the SAICA will be the only accredited professional body once the Regulatory Board for Auditors (a new statutory body that is to replace the PAAB) commences its functions (NACF 2000).

Thirdly, a comparative analysis was undertaken of the principles inherent to the normative description of the pre-qualification professional education presented and of the education process of RAAs that is represented by its identified characteristics. The comparative analysis was done by means of observation, content analysis and evaluation by the author.

3 Normative description of pre-qualification professional education

From the study of the literature on general professional education and on education in the field of accountancy, it is possible to formulate a normative description of pre-qualification professional education that is represented by a number of key principles and concepts. For purposes of such a normative description, literature available within the profession, such as international and local guidelines and standards, was considered, but not directly consulted, because these guidelines and standards already represent the accountancy profession's interpretation of available normative principles and are implied in the detailed educational requirements accepted by the profession. One of the objectives of this article is to compare the educational process of the RAA profession to the normative description of professional education that is to be presented in this section.

The following argument regarding education by Peters (1966) serves as a point of departure: "Education is not a term like gardening which picks out a particular type of activity. Something, of course, must be going on if education is taking place and something must have gone through for a person to emerge as an educated man. For education is associated with learning, not with a mysterious maturation." From this statement it is clear that education does not refer to a single activity that occurs at a specific point in time. Rather, education is considered to be the result of a combination of (humanistic) activities that facilitate the specific development of a person. Peters also suggests that education is associated with learning. Jarvis (1983), however, contends that learning should not necessarily be equated to education. Learning does suggest that a person undergoes a process of acquiring additional knowledge, new skills and/or changed attitudes, but "not all learning processes are

educational". Jarvis (1983) points out that the inherent focus of his definition (stated in section 1) is on the learner and that the learner is the only essential element in the process of education – teachers or lecturers are not essential to the process.

How does "education" relate to the professions? Professional education refers to educational activities that ensure that a person has been properly grounded in the fundamental characteristics of the profession concerned, i.e. the accountancy profession (compare Houle 1980, Gloeck 1986, Botha and De Jager 2001).

When accountancy education is viewed critically in a social context, various views regarding the role of professional education in society emerge. McPhail (1998) recognises that education consists of a planned series of activities, but that the aims/objectives of these planned activities could be questionable in the contexts of domination, socialisation and resistance to socialisation. When McPhail's arguments are linked to Jarvis' statement that all learning processes are not necessarily educational, it leads to the conclusion that learning processes that dominate, control and dehumanise the learner are not educational. According to Jarvis (1983), learning by being instructed, socialised, influenced, conditioned and indoctrinated cannot be considered to be educational processes.

Accounting education does, however, have the potential to empower and emancipate. These ends can be achieved by means of self-directed learning and learning through facilitation, training, discussion, etcetera. Learners should be encouraged to question and to treat as problematic the body of knowledge presented to them; to develop new interpretations and creative solutions and to critically reflect on current standards and practices (compare Jarvis 1983; Wales, *et al* 1993; Jennings 1998; McPhail 1998).

Cavanaugh (1993) draws attention to widespread criticism regarding the inability of professional education in general to prepare graduates for environments of professional practice. While the acquisition of technical knowledge is an essential part of the education process, it is insufficient to develop and maintain professional competence. Other forms of learning, such as reading, having discussions with colleagues and *everyday experience in practice* should also be applied effectively in the education process. Furthermore, professional education should integrate problem-solving experiences with knowledge acquisition in order to emphasise the continuous need to utilise and apply knowledge in practice. Curricula that are overloaded with concepts and subjects (and regulatory and professional pronouncements) and that are covered at all levels, stifle the teaching of those thinking processes that increase critical awareness and the ability to apply reflective thinking (compare Wales, *et al* 1993).

Jarvis (1983) contends that it is not the logical aim of professional education to produce competent practitioners. The aim of producing competent practitioners might be a legitimate aim of education within the profession, but consideration should be given to what makes a practitioner competent, as well as to what the term competence actually means.

There is consensus in the relevant literature that "competence" or "competence to practice" refers to a professional ability underpinned by *knowledge, skills and professional attitudes* (compare amongst others Schein 1972; Jarvis 1983; Gloeck 1986; Curry and Wergin 1993; Winter and Maisch 1996; Gloeck and De Jager 2000; Botha and De Jager 2001). The absence of any of the identified components of competence negates a statement that a specific activity of professional practice has been performed competently or that a practitioner is competent. For a long period, definitions of professional practice (competence to practice and education for professional practice) have overemphasised the specialised body of knowledge associated with a particular profession at the expense of requirements of skills and professional attitudes. These three components of competence should be treated equally (Jarvis 1983; Harris 1993; Winter and Maisch 1996; McPhail 1998).

In relating competence to the concept of professional education, it is important, from a social accountability perspective, that a profession should state clearly the competencies required of its members. Gloeck and De Jager (2000) express this necessity as follows: "A profession's educational requirements cannot be developed and justified educationally unless the profession presents society with a clear framework outlining the necessary knowledge and skills base of their members".

For the purpose of understanding the concept of "competence" in its broader context, each of the essential elements of the concept (i.e. knowledge, skills and professional attitudes) are discussed separately below, while the interaction between these elements is also indicated.

Scheffler (1965) contrasts so-called propositional knowledge with procedural knowledge. Propositional knowledge refers to "knowledge that", whereas procedural knowledge refers to "knowing how to". However, "knowing how to" and "being able to" are not equivalent notions. Jarvis (1983) supports this view by arguing that having the knowledge to do or to perform something does not simultaneously mean having the skill to perform in the actual practice environment. "Knowing how to" is part of the knowledge domain, whereas "being able to" in a practical situation is part of the skills domain.

Jarvis (1983) provides the following description of knowledge: "Knowledge may be seen as a level of awareness, consciousness or familiarity gained by experience, learning or thinking." Knowledge can be

gained through thinking, learning or experience. Stated differently, knowledge is gained through academic training and practical experience. Knowledge is primarily gained in a controlled academic environment, but experience in a practical situation also adds to existing knowledge. Existing knowledge achieves new meaning in the context of the actual practice environment (compare Botha and De Jager 2001).

Numerous authors have identified various types or levels of knowledge, but probably the most widely used taxonomy is Bloom's (1974) six levels of knowledge (compare Jarvis 1983; Gloeck 1986; Curry and Wergin 1993). Williams and Guy (1974) applied Bloom's taxonomy of knowledge to accounting education and identified the concomitant learning results that are indicated in table 1 (also see Gloeck 1986).

Table 1: Bloom's taxonomy of knowledge applied to Accountancy

Levels of knowledge	Learning results
To have knowledge	Know/be aware of basic accountancy concepts, terms, processes, methods, etcetera.
Comprehension	Understand the basic accountancy concepts, terms, processes, methods, etcetera.
Application	Form abstractions from and apply accountancy concepts, terms, processes, methods, etcetera in new situations
Analysis	Analyse accountancy information in its constituent parts.
Synthesis	Combine accountancy information to form patterns, structures, ideas, etcetera.
Evaluation	Evaluate and interpret accountancy information.

The above levels of knowledge can be linked to the earlier distinction made between propositional knowledge and procedural knowledge. Awareness and comprehension represent propositional knowledge, i.e. "knowing that", whereas application, analysis, synthesis and evaluation refer to "knowing how", i.e. procedural knowledge. Many would agree that the primary knowledge that a person should possess to be a competent practitioner is procedural knowledge.

Whereas the acquisition of knowledge is primarily associated with a controlled academic environment, skills and the development of skills are primarily associated with the practice environment (Scheffler 1965; Schön 1983; Jarvis 1983; Harris 1993; Winter and Maisch 1996).

Skills performed in the practice environment are underpinned by knowledge, but are not the same as "knowing that" and "knowing how" (compare Schön 1983; Harris 1993; McKenzie, *et al* 1995). Professional practice represents a context of complexity, uncertainty, instability,

uniqueness and value-conflict in respect of the performance of a specific occupation (Scheffler 1965; Schön 1983; Jarvis 1983; Harris 1993; Winter and Maisch 1996). Skills clearly belong to a domain that differs from knowledge, although both represent essential elements of professional competence. Two groups of so-called "levels of skills" were identified in the literature studied for purpose of this article. These groups are presented in table 2.

Table 2: Two representations of levels of skills

Refer to: Scheffler (1965), Jarvis (1983) and Gloeck (1986)	**Refer to: Schön (1983) and Harris (1993)**
Ability … ability to perform an identified operation at an acceptable minimum standard. Proficiency … a level exceeding mere ability – to be proficient in the performance of an identified operation. Mastery … the highest level of skill – to have mastered the performance of an identified operation.	Knowing-in-action … actions, recognitions and judgements typically carried out spontaneously, represent tacit knowing. Reflection-in-action … exercising reflection in the midst of action. Reflection-about-action … exercising reflection after action – a subsequent analysis of action. "Reflection" relates to action being delineated, criticised, restructured and embodied in further action, leading to development, renewal and self-correction of practice.

It is important to note that the skills implicit in both classifications of levels of skills represent performance in the actual practice environment, and encapsulate the complexity, uncertainty, instability, uniqueness and value-conflict found in actual practice situations. The particular context within which performance takes place is critically important. Scheffler (1965) states that "practice" in professional education should not be misconceived by comparing it to "the model of drill or to the repeated study of standard cases." There should be room for training opportunities that provide for the genuine exercise of students' judgement as well as for critical reflection on the outcomes and strategic principles of such judgement. Learning of basic knowledge, thereafter applied knowledge and then the skills to apply this knowledge to ostensibly "real-world" problems, does not sufficiently represent the types of problems that are central to the actual professional practice environment. Both academic learning and experience in practice should contribute to the educational process (Scheffler 1965; Schön 1983; Harris 1993).

The final element that is essential to competence, comprises professional attitudes. Professional attitudes are underpinned by knowledge about attitudes. Attitudes are also reflected in the skills that are performed by the practitioner. However, having knowledge of an attitude is not the same as affective possession and demonstration of attitudes in the actual practice environment. The context of performance is an important determinant in respect of fulfilling the attitude requirement for competence (compare Botha and De Jager 2001).

Attitudes are developed through experience. They are internalised by an individual and reflected in the individual's emotional and perceptual commitment to and behaviour towards an object or situation. The primary context for the professional in this regard comprises attitudes regarding professionalism within the occupation concerned, i.e. specific occupational situations encountered in the environment of the practitioner (compare Kretch and Crutchfield 1948; Allport 1954; Jarvis 1983).

Just as it is possible to identify levels of knowledge and levels of skills, it is possible to identify levels of attitudes. Table 3 presents the hierarchical levels of attitudes that have been discussed and have been used by various researchers (compare amongst others Bloom, *et al* 1973; Williams and Guy 1974; Jarvis 1983; Gloeck 1986).

Table 3: Hierarchical levels of attitudes

Level/category	Explanation
Receiving and accepting	Becoming aware of and being stimulated by a phenomenon. Acknowledging the phenomenon and accepting its incorporation into one's conduct.
Responding	Developing an interest in the phenomenon and beginning to do something with the phenomenon, i.e. responding to the phenomenon by incorporating it into one's conduct.
Valuing	Realising that the phenomenon has value and contributes to the person's own humanness. Developing a preference for the phenomenon, because of its perceived value.
Organising	Values assigned to various phenomena are organised. Conflict between various values is resolved. A value system is developed.
Characterisation	A phenomenon is not only part of the value system, but it is balanced in respect of all other values. The phenomenon now characterises the person's conduct (uncompromising conduct based on the value system).

Gloeck (1986) takes the discussion of attitudes one step further by identifying the specific attitudes that an accountant and auditor should

possess and demonstrate in the practice environment. He refers in the latter regard to the work of amongst others Carr-Saunders and Wilson (1964); Bennion (1969) and Williams; and Guy (1974). The attitudes concerned are: commitment, credibility, friendliness, good manners, honesty, independence, integrity, objectivity, respecting confidentiality, responsibility, self-discipline, sincerity, sympathy, trustworthiness and absence of bias. To fulfil the competence requirements of a profession, an individual should not only possess knowledge about relevant attitudes, but should also be able to demonstrate such attitudes in the actual practice environment.

The discussion of the literature study thus far has dealt with the concepts of professional education and competence as well as the three essential elements of competence, namely knowledge, skills and professional attitudes. A prospective practitioner could only be described as competent if he/she met the requirements regarding knowledge, skills and attitudes of the profession concerned. This article does not purport to deal with the processes involved in the establishment of such requirements, but focuses on an understanding of the fundamental concepts underlying the professional education that aims to produce professionals that have a professional orientation and are competent to perform in the professional practice environment. The last important issue to be dealt with in this section is the assessment of competence.

The literature consulted supports a number of fundamental and central ideas regarding the assessment of professional competence. These ideas are presented in the paragraphs that follow and represent the author's summary and interpretation of the following literature: Jarvis 1983; Cavanaugh 1993; Norcini and Shea 1993; McGaghie 1993; Winter and Maisch 1996; McPhail 1998; Ponemon and Schick 1998; and Apostolou 1999.

The prevailing situation in many professions, including the accounting and auditing profession, is the predominant emphasis placed on the passing of a final written qualifying examination before entry to the profession is permitted. The authors of the literature consulted, contend that there is very little evidence of a significant correlation between success in a final written examination and later success in practice. A written examination rarely tests anything but knowledge, and therefore the examination might only succeed in maintaining the minimum standards concerning the knowledge requirements of the profession. Demonstrating that one can successfully negotiate a written examination, which primarily tests knowledge, is not the same as possessing the skills and attitudes required for professional practice. It is wrong to claim that a final written qualifying examination, which in essence tests a candidate's knowledge, is an assessment of a prospective practitioner's competence.

The assessment of a prospective practitioner in one area of competence, in terms of one of the elements of competence but not in terms of the other elements, does not represent a comprehensive assessment of competence. If it is claimed that competence is being assessed, such assessment should include knowledge, skills and professional attitudes. A written examination, which primarily assesses the knowledge requirements of the profession, does have a place within the education process. However, a written examination does not adequately assess all the elements of competence. Skills performed and attitudes demonstrated in actual practice situations, although underpinned by knowledge, represent totally different *contexts*.

In pre-qualification education, the focus should be on an evaluation continuum rather than on the successful negotiation of one "hurdle" (i.e. the final written qualifying examination), which does not succeed in assessing competence in all its elements. If this were not the case, examinations and pass rates in examinations could shift the emphasis of the education process to the efforts of the teacher/lecturer and away from the learner. Worse still, the examination and examination pass rate could become the aim of the education process (compare Jarvis 1983; Frederiksen 1984; McGaghie 1993; and Ponemon and Schick 1998).

The best results with regard to the assessment of professional competence are obtainable through the use of an appropriate selection of assessment methods. Assessment methods mentioned in the literature consulted, include written examinations; oral examinations; direct observation of professional behaviour under conditions of actual work performance; indirect observations about professional behaviour; open-ended problems in which responses are assessed qualitatively; high-fidelity simulations that place candidates in extremely lifelike professional situations; maintenance of portfolios of performance-based work; self-reports on or self-evaluation of academic development; experience in a practice and professional development; and/or the collection of competence data from colleagues and clients.

Based on the above literature review and through a combination and interpretation of the concepts and key issues concerned, it is possible to provide a *normative description of pre-qualification professional education* that is applicable to the accountancy profession. Table 4 presents in itemised form the key principles and concepts of a normative description of this nature.

Table 4: Normative description of pre-qualification professional education

#	Key principles and concepts of a normative description of pre-qualification professional education
1	The learner is central to the education process – the process should be focussed solely on the learner. Without the learner there can be no education.
2	The prospective professional should receive a grounding, through the education process, in the fundamental characteristics of the profession concerned.
3	The education process should comprise a planned series of humanistic activities, i.e. the learning processes involved should be fundamentally educational and should not dehumanise the learner.
4	Part of the education should comprise learning in a controlled academic environment.
5	Part of the education should comprise learning through experience in a practice environment.
6	The primary aim of professional education is to produce practitioners that have a professional orientation, are aware of and meet, through their practice and behaviour, the standards of competence of the profession.
7	An additional (secondary) aim of professional education is to provide recruits with sufficient knowledge, skills and professional attitudes to enter the profession.
8	A further (secondary) aim of professional education is to ensure the emancipation of the prospective professional by developing an increased sense of critical awareness and an increased ability to apply reflective thinking.
9	Society should be presented with a clear framework that details the competence requirements of the profession concerned.
10	Competence requirements for the profession should focus on all three of the essential elements of professional competence, namely knowledge, skills and professional attitudes.
11	*Knowledge* is gained when information is internalised from various sources through thinking, learning and experience. Knowledge gained and possessed can be at a propositional level and/or at a procedural level. Propositional knowledge represents an awareness and comprehension, i.e. the "knowing that" in respect of identified subject matter. Procedural knowledge represents the application, analysis, synthesis and evaluation of propositional knowledge, i.e. the "knowing how" in respect of identified subject matter. Knowledge is a fundamental element of competence, yet it is distinguishable from skills and professional attitudes.
12	*Skills are special abilities that are gained and developed through experience and performance in a practice environment that reflects the complexity, uncertainty, instability, uniqueness and value-conflict of real practice situations, and involves knowing-in-action, reflection-in-action and reflection-about-action. Skills regarding specific occupational processes and methods can be ranked in descending order as mastery, proficiency and ability.*

Table 4 (continued)

#	Key principles and concepts of a normative description of pre-qualification professional education
13	*Attitudes* relate to an individual's emotional and perceptual commitment to and behaviour in a practice environment, reflecting the complexity, uncertainty, instability, uniqueness and value-conflict of real practice situations. Attitudes are developed through experience and performance in the practice environment. The following attitudes are representative of the practitioner's value system as it relates to professional practice, which is developed and maintained through acceptance, responding to, valuing, organising and characterising conduct: commitment, credibility, friendliness, good manners, honesty, independence, integrity, objectivity, maintenance of confidentiality, responsibility, self-discipline, sincerity, sympathy, trustworthiness and absence of bias.
14	The education process should provide for an appropriate selection of assessment methodologies that will ensure that the competence of the prospective professional is assessed comprehensively. The appropriate selection of assessment methodologies can include, but is not limited to, any combination of the following: Written examinations; oral examinations; direct observation of professional behaviour under conditions of actual work performance; indirect observations about professional behaviour; open-ended problems in which responses are assessed qualitatively; high-fidelity simulations that place candidates in extremely lifelike professional situations; maintenance of portfolios of performance-based work; self-reports on or self-evaluation of academic development; practice experience and professional development; and/or the collection of competence data from colleagues and clients. The predominant use of one assessment methodology will rarely succeed in assessing professional competence comprehensively.

4 RAA pre-qualification education requirements

This section provides an overview of the pre-qualification education requirements applicable to registration as an RAA with the PAAB. These requirements represent the key characteristics of the education process concerned and are used in section 5 of this article in a comparative analysis with the normative professional education principles that have been identified. The information presented has been compiled and summarised mainly from the following sources: PAAB 1999, SAICA 2000, PAAB 2001b and PAAB 2001d.

In order to register as an RAA with the PAAB and to describe himself or herself as an RAA, a candidate should fulfil the following requirements:

General requirements:

- Submit the appropriate written application form to the PAAB.
- Pay the prescribed fees to the PAAB.
- Demonstrate that he/she is at least 21 years of age.

- Demonstrate that he/she is ordinarily resident in the Republic of South Africa.
- Demonstrate that he/she is a fit and proper person to be registered as an accountant and auditor.

Education requirements:

A candidate is required to:

- Demonstrate that he/she has served a training contract for the prescribed period. Training contracts should be registered with the PAAB. The PAAB will only register training contracts after consent has been given to the person concerned or to the firm that wants to engage a trainee accountant. The PAAB will from time to time prescribe the service to be rendered in terms of a training contract. Currently, prospective RAAs are required to serve a 36-month training contract, i.e. a recognised training programme (discussed in greater detail below).
- Pass the Public Practice Examination (PPE) of the PAAB. The objective of the PPE is to assess the *professional competence* of a candidate to apply integrated knowledge, skills and professional values appropriate to the practice of an RAA at entry level and that will enable the candidate to continue to learn and adapt to change throughout his/her professional life. The PPE is written in November of each year and comprises one five-hour paper that primarily covers the core subject field of auditing (including information technology), although financial accounting, management accounting and taxation are included as subsidiary subject fields.

The admission requirements applicable to the PPE concern the successful completion of the following recognised programmes, which fulfil and continue to fulfil the recognition standards defined by the PAAB:

Recognised academic programme:
A recognised academic programme is a programme of a professional institute that develops the *core competence* of a candidate to apply the concepts and principles of a defined body of technical knowledge, skills and professional values in an integrated and analytical manner to a standard that provides a foundation that is appropriate for further professional development. The academic programme that is currently recognised is the Certificate in the Theory of Accounting (or equivalent) that is offered by universities and accredited by the SAICA for the purpose of admission to part I of the SAICA's Qualifying Examination.

Recognised core assessment programme:
It is an evaluation programme of a professional institute that assesses the *core competence* of a candidate to apply the concepts and principles of a defined body of technical knowledge, skills and professional values in an integrated and analytical manner to a standard that provides a

foundation for further professional development. The core assessment programme that is currently recognised is part I of the Qualifying Examination (QE) of the SAICA.

Part I of the SAICA's QE is a written examination that comprises two five-hour papers that cover the subject fields of financial accounting (external reporting); management accounting and financial management; taxation; auditing; information technology; and components of various subsidiary subjects. The QE is written during the second or third week of March each year, in the first year of the training contract of a candidate that has completed his/her academic programme on a full-time basis at an accredited university.

A minimum of 18 months of a recognised training programme:
This refers to a training programme of a professional institute that develops *professional competence* appropriate to the practice of an RAA in the public practice environment through practical experience gained in the office of an RAA that is engaged in public practice. The training programmes that are currently recognised are the training contracts that are administered by the SAICA and registered with the PAAB.

Recognised education programme:
A recognised education programme is a programme of a professional institute that develops the *professional competence* of a student to the standard appropriate to the practice of an RAA at entry level, i.e. the competence of a student to apply integrated knowledge, skills and professional values that are appropriate to the practice of an RAA at entry level, and to enable the student to continue to learn and adapt to change throughout his/her professional life. The education programmes that are currently recognised are the auditing specialised courses accredited by the SAICA (and presented by various tertiary educational institutions and private programme providers).

5 Comparative analysis and discussion

In this section, the results are presented of a comparative analysis of the education requirements presented in section 4 and the normative description of pre-qualification professional education presented in section 3. The results of the comparative analysis are presented by means of discussion of the key issues concerned.

The essential feature of the education process for RAAs is assessment, by means of a final written examination, of candidates' professional competence before they are permitted to enter the profession. All the programmes in the education process lead to this final assessment (although another 18 months of the training contract could still have to be completed when the examination is written). The professional bodies concerned (the PAAB and the SAICA) appear to have equated

assessment to a written examination. This is not surprising, because the literature consulted confirms that the prevailing situation in many professions is a predominant emphasis on the passing of a final written qualifying examination before entry to the profession is gained. There are, however, various means of assessment of which a written examination is but one example (refer to normative principle 14 in table 4).

Sitting for a written examination at various stages does make sense, depending on the objective to be achieved. At the end of a candidate's formal university education (education in a controlled academic environment), in which the primary focus is on the acquisition of knowledge, a high- level written examination is required. After practical training (i.e. education in a practice environment), which focuses primarily on the development of skills and professional attitudes (which are also underpinned by knowledge), a candidate's competence to practice should be assessed, and this cannot be achieved by means of a written examination only. A written examination rarely assesses all elements of professional competence. It primarily tests knowledge at various levels. Successful negotiation of a written examination does not equate to possession of the skills and professional attitudes required in the actual practice environment (as skills and attitudes operate in totally different contexts to that of a written examination). It follows that the predominant practice of using a final written examination to determine whether a candidate has met the professional competence requirements of a practitioner at the entry level to the profession is normatively deficient.

The above overreliance on a written examination also has other negative effects (or potential negative effects) that are a threat to the normative justification of the education process for RAAs. These effects are discussed in the paragraphs that follow.

The education curricula that support the programmes that lead up to the various written examinations do not equally address all the elements of professional competence. At present, knowledge is overemphasised at the expense of skills and professional attitudes. The overemphasis is understandable in the light of the focus on final written examinations that primarily assess the knowledge element of professional competence (refer to the discussion above).

The 1999 PAAB Recognition Model identified and defined technical, intellectual, personal and communication skills in broad and general terms (PAAB 1999). No detailed skills requirements with regard to actual practice situations and in the form of detailed assessment criteria were stipulated. The 2001 PAAB Recognition Model (PAAB 2001d) represents a shift away from prescribing detailed curricula to providing a "curriculum framework", which provides a basis upon which the programmes of professional institutes can be assessed. In principle, the curriculum

framework provides for the three essential elements of professional competence (knowledge, skills and attitudes/values), but the professional institute seeking recognition is required to submit the detailed curricula, which, by implication, set out the detailed requirements regarding knowledge, skills and professional attitudes.

At present, only the SAICA's programmes are recognised. The SAICA's education requirements include curricula for the auditing field of specialisation/PPE (SAICA 2000). The SAICA's education requirements document describes *general* skills requirements in respect of intellectual, interpersonal and communication skills. However, the curricula continue to define three levels of *knowledge* and to indicate the levels of *knowledge* required of a candidate in respect of various subject areas. Detailed requirements regarding skills and professional attitudes are largely absent.

The requirements and curricula of the PAAB and the SAICA, referred to above, concern the development of professional competence that the PPE proposes to test and that is developed in the recognised education programme and the recognised training programme. The PPE, which is a written examination, primarily tests knowledge and the recognised education programme, which represents education in a controlled academic environment, primarily focuses on the acquisition of knowledge. The timing of the education programme, i.e. being completed concurrently with part of the training contract (recognised training programme), implies the development of knowledge concurrent with the development of skills and professional attitudes in the actual practice environment. This is the implied value of the recognised education programme. The knowledge acquires new meaning in the context of experience in the practice environment.

Although skills are underpinned by knowledge and there is an interaction between the acquisition of knowledge and skills, knowledge is primarily obtained in a controlled academic environment and skills in the actual, "real-world" practice environment (compare Jarvis 1983; Schön 1983; Harris 1993). To this extent, a curriculum focussed on high-level knowledge requirements for the recognised education programme is normatively justifiable. The integration of actual problem-solving experiences (in the recognised training programme) with knowledge acquisition (in the recognised education programme) is also normatively justifiable.

The problem, however, is that the knowledge requirements are the only ones being addressed in detail by the currently recognised education curricula. Detailed requirements in respect of skills and professional attitudes are largely absent – there are no curricula for the development of the relevant elements of professional competence in the actual practice environment (education through experience in the practice environment). Although trainee accountants and the training office is

required to submit a report at the end of the training contract, this report primarily deals with the trainee's exposure in terms of "time devoted to", as well as his/her *general* level of exposure to various types of tasks categorised into the core subject fields mentioned earlier (PAAB 2001c). The individual's performance in the actual practice environment is not assessed in terms of detailed requirements in respect of skills and professional attitudes. The conclusion therefore is that curricula in the education system for RAAs do not adequately and equally address all the elements of professional competence, and hence lead to all elements of professional competence not being assessed. This situation is not normatively justifiable.

Another danger inherent in the predominant reliance on a final written examination as the means of assessment of candidates' professional competence is that the examination, and therefore the pass rate in the examinations, can become the aim of the education process (compare Jarvis 1983; Frederiksen 1984; McGaghie 1993; Ponemon and Schick 1998). This is apparent in the education process for RAAs if consideration is given to the emphasis placed on pass rates when the examination results are published. Pass rates are published in the media, the success of the education process is justified in terms of the pass rate achieved, the names of "top" candidates are published together with their affiliations, the pass rates of programme providers can be compared, etcetera (refer to the examination statistics of the PAAB and the SAICA released to tertiary institutions and other programme providers, as well as to Vest 2000; Anonymous 2001a and 2001b; APT 2001).

The above focus could lead to a reallocation of resources in order to achieve high pass rates in the examinations concerned. Students who realise the importance of the final qualifying examination will demand to be taught only the topics required for this examination – they will demand to be "coached" in all the detailed pronouncements and standards that abound in current accountancy syllabi, at the expense of developing critical and reflective thought. However, Schick (in Ponemon and Schick 1998) suggests that students might have a very legitimate demand in this regard. Such demands are not unrealistic or unfair, and the demands are not the problem. Students' demands are merely the result of the process – a process in which the accountancy bodies stipulate the curriculum and set, as a final hurdle, a written examination to, *supposedly*, test competency to enter the profession.

Further to the discussion above, there is a danger that programmes presented within the education process will become preparation courses for the qualifying examination. The value of the recognised education programme, discussed above, could be diluted in the context that, in the final analysis, everything is aimed at the candidate passing the final written examination (the PPE), which primarily assesses knowledge. This situation could encourage "teaching to the exam" that is

characterised by learning processes in which learning takes place through being instructed, socialised, influenced, conditioned and indoctrinated. Such learning processes dominate and control, and are not considered to be educational (Jarvis 1983; McPhail 1998). Furthermore, the learning processes referred to and the predominant focus on the final written examination can dehumanise the learner and also elevate the efforts of the teacher/lecturer to a level not comparable to the principles contained in the normative description of professional education. Learning processes that empower and emancipate (i.e. self-directed learning, learning through facilitation, learning through training, learning through discussion, etcetera) should be developed instead. Only an education system that is normatively justifiable in respect of all its elements will allow this situation to develop.

As far as the recognised academic programme is concerned, the SAICA has prescribed curricula that set out the detailed requirements regarding knowledge of the particular subject fields (SAICA 2000). The SAICA defines three levels of *knowledge*, and provides a list of "action verbs" that should be used in conjunction with the levels of *knowledge* that are indicated for lists of topics within the core subject areas. While the levels of knowledge identified have similarities with knowledge levels identified by authors such as Bloom (1974) and William and Guy (1974), they are not wholly consistent with the definition of knowledge contained within the normative definition of professional education provided in table 4 (normative principle 11).

The recognised academic programme is aimed at education in a controlled academic environment, i.e. at accredited tertiary institutions. According to the PAAB Recognition Model, the recognised academic programme *develops* core competence and the recognised core assessment programme *assesses* core competence. "Core competence" is defined as the ability to apply the concepts and principles of a defined technical body of knowledge, skills and professional values in an integrated and analytical manner to a standard that provides a foundation appropriate for further professional development (PAAB 1999, 2001d). Although the definition refers to skills and professional values/attitudes, it has already been established that education in a controlled academic environment primarily develops the *knowledge* element of professional competence and that a written examination primarily assesses *knowledge* requirements. The recognised academic programme and part I of the SAICA's Qualifying Examination (recognised core assessment programme) can therefore be normatively justified in the context of the acquisition and assessment of knowledge as an element of professional competence.

Lastly, it would appear that the distinction made in the PAAB Recognition Model between "core competence" and "professional competence" is one of practicality. Normatively speaking, such distinction is neither essential nor meaningful. No support for this distinction could be found in

the literature studied. The only acceptable term is "professional competence", which is interpreted as competence in the context of professional education.

6 Conclusions

In order to facilitate a better understanding by all relevant stakeholders and members of the profession of the education requirements applicable to RAAs in South Africa, as well as facilitate evaluation, monitoring and change processes by the profession's governing bodies, the following two research objective were formulated for this article:

I. To provide a normative description of pre-qualification professional education.
II. To evaluate the extent to which the pre-qualification education process applicable to RAAs in South Africa is normatively justifiable.

A study of general professional literature and education literature in the field of accountancy enabled the achievement of the first objective by means of the presentation of a normative description of pre-qualification professional education contained in table 4.

For the purposes of objective II, an informal comparative analysis was performed of the basic pre-qualification education requirements for RAAs and the normative description of professional education established. Table 5 summarises the conclusions reached regarding the normative principles.

Table 5: Conclusions regarding the extent to which pre-qualification education requirements for RAAs are normatively justifiable

Brief description of normative principle *(Refer to table 4 for detail)*	**Conclusion regarding the pre-qualification education requirements applicable to RAAs**
1 The education process should be focussed solely on the learner. Without the learner, there can be no education.	On face value, it would appear that the various programmes put in place are focussed on the learner and intend to enable the learner to qualify. However, the focus in the current system on the final written examination (the PPE) and pass rates in the examination creates a situation in which a great deal of emphasis could be placed on the efforts of lecturers and what lecturers can do to improve candidates' chances of success. This would detract from a learner-centred education process.

Table 5 (continued)

Brief description of normative principle *(Refer to table 4 for detail)*	**Conclusion regarding the pre-qualification education requirements applicable to RAAs**
2 The candidate should be grounded in the fundamental characteristics of the profession.	Current education curricula are comprehensive in terms of addressing the core and supportive subject fields applicable to the RAA profession. These curricula, however, primarily set out knowledge requirements, including knowledge of fundamental characteristics of the profession. Skills and professional attitudes inherent in such characteristics are not addressed to the same extent. Possessing or demonstrating one element of competence without the others is less than competence – such a person cannot be deemed to be a competent professional.
3 The education process should consist of a planned series of *humanistic* activities.	Professional education, as envisaged by the SAICA and the PAAB in their statement documents, is sound. However, it is the current application of education that is problematic. Predominant reliance on written examinations (Part I of the SAICA's QE and the PPE of the PAAB) to assess professional competence could encourage teaching to the exam processes that are supported by learning processes, and which in the main dominate and control, and therefore dehumanise, the learner.
4 Provision should be made for education through learning in a controlled academic environment 5 Provision should be made for education through experience in the practice environment.	In principle, the following elements of the education process are normatively justifiable: • The recognised academic programme provides for education in a controlled academic environment (primarily the acquisition of knowledge). • The recognised training programme provides for education in the practice environment (practical experience in the actual practice environment). • The recognised education programme provides for education in a controlled academic environment, concurrent with practical experience.
6 The primary aim of professional education is to produce practitioners that have a professional orientation and that are aware of, and meet, through their practice and behaviour, the standards of competence of the profession.	In essence, the PAAB and the SAICA support this primary aim, through general statements on education. However, the process through which education is applied, puts its normative justification at risk. Education curricula that overemphasise knowledge at the expense of skills and professional attitudes and rely predominantly on a final written examination to assess professional competence could create a situation in which examinations and the pass rate in examinations become the aims of the education process.

Table 5 (continued)

Brief description of normative principle *(Refer to table 4 for detail)*	**Conclusion regarding the pre-qualification education requirements applicable to RAAs**
7 An (secondary) aim is to provide new recruits with sufficient knowledge, skills and professional attitudes to enter the profession.	This aim would be difficult to achieve in the current education system. Although education takes place in a controlled academic environment and in the actual practice environment, the recognised education curricula only provide for detailed requirements in respect of knowledge. Skills and, more importantly, professional attitudes are only addressed in broad and general terms – detailed requirements in respect of practical experience (skills and professional attitudes) for the individual prospective professional are largely absent. Although it might be true that candidates receive excellent training while serving a training contract, the system does not provide for the assessment of professional competence in all its elements. Only the knowledge element is assessed primarily by means of written examinations.
8 An additional (secondary) aim is to ensure the emancipation of the prospective professional by developing an increased sense of critical awareness and an increased ability to apply reflective thinking.	This aim can only be achieved through learning processes that empower and emancipate, supported by normatively justifiable assessment methodologies that assess all the elements of professional competence. Factors present in the current education system, as indicated in the discussion of normative principles 1 to 7 above, put the achievement of this aim at risk.
9 Society should be presented with a clear framework that details the competence requirements for the profession.	There are documents on requirements in respect of competence for both the PAAB and the SAICA. The problem, however, is that these requirements overemphasise knowledge at the expense of skills and professional attitudes – all the elements of professional competence are not addressed equally in terms of setting detailed requirements for each and providing for adequate assessment of all elements. This is less than what is required in terms of normative principles 9 and 10.
10 Requirements regarding competency should focus on the three essential elements of professional competence, namely knowledge, skills and professional attitudes.	
Normative definitions of the elements of professional competence: 11 Knowledge 12 Skills 13 Professional attitudes.	Currently recognised curricula do address the knowledge element of professional competence and specify levels of knowledge that are applicable to required topics for the subject fields concerned. Although the knowledge levels are not wholly consistent with the normative definition of knowledge, they are comparable.

Table 5 (continued)

Brief description of normative principle *(Refer to table 4 for detail)*	**Conclusion regarding the pre-qualification education requirements applicable to RAAs**
	Skills and professional attitudes are addressed primarily in definitions and in broad and general terms only. Current education requirements have yet to fully embrace, in statement and in the application of the education process, the normative definitions of skills and professional attitudes.
14 The education process should provide for an appropriate selection of assessment methodologies that will ensure the assessment of all the elements of professional competence.	• The recognised core assessment programme, i.e. written examination of the SAICA (Part I of the QE) primarily tests the knowledge element of professional competence developed in the recognised academic programme. To this extent it is normatively justifiable. • The PPE, i.e. the final written examination of the PAAB, purports to test professional competence developed in the recognised training and education programmes. However, a written examination rarely assesses anything but knowledge. A written examination cannot assess all the elements of professional competence. • The training report submitted at the end of the training contract does not adequately provide for the assessment of the individual's skills and professional attitudes. • An appropriate selection of assessment methodologies is not used and therefore the current assessment process is normatively deficient.

The current education system for RAAs overemphasises success in written examinations at the expense of a selection of assessment methodologies that will assess all the elements of professional competence. High-level knowledge assessments do occur, but skills and professional attitudes developed and demonstrated in the actual practice environment that reflects the complexity, uncertainty, instability, uniqueness and value-conflict of real practice situations, are not adequately assessed. Furthermore, education curricula that do not equally address detailed requirements in respect of knowledge, skills and professional attitudes are normatively deficient and have a negative effect on the education process by permitting the occurrence of factors and practices that are not justifiable within a normative definition of professional education. The lack of normative justification of a number of aspects present in the system will hinder the achievement of sound educational objectives.

Professional bodies should focus on the development of an evaluation continuum, rather than on the successful negotiation of one "hurdle", which does not assess all elements of competence. Before this can occur, the profession should put forward a comprehensive pre-qualification education curriculum in which the three key elements of professional competence are addressed equally within the context of a normative description of professional education.

Concerns continuously expressed internationally regarding the quality of graduates and the effectiveness of accountancy education indicate that accountancy education systems, including in South Africa, have yet to fully embrace all the normative educational principles present in a normative description of professional education. There is a need for committed investigations into the issues underlying professional education in accounting and auditing, and for the introduction of education requirements for RAAs that are normatively justifiable in all their elements and that meet the needs and expectations of the profession and the public who makes use of the services of RAAs.

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