

Helping Disadvantaged Students: Findings from the Thuthuka Programme

Karin Barac

University of Pretoria, South Africa

Correspondence Address: Professor Karin Barac, Department of Auditing, University of Pretoria, Private Bag X20, Hatfield 0028, South Africa. Email: karin.barac@up.ac.za

Abstract:

Drawing on social closure theory, this study achieved a deep understanding of the perceptions and experiences of the first cohort of candidates passing through the Thuthuka support programme. Using semi-structured interviews as part of a qualitative approach, currently prevalent modes of professional closure were considered by taking the backgrounds of these students into account, together with their perceptions of the accounting profession. Their views on whether the Thuthuka programme as an intervention had been successful in removing post-apartheid professional closure were determined by taking into account the Thuthuka students' readiness to sit for professional examinations and to enter the workplace. The findings of the study suggest features that could be considered in support programmes intended for socio-economically disadvantaged students to facilitate their entry into a restrictive and restricted market.

Key words:

Socio-economically disadvantaged students, Thuthuka, social closure, professional closure, South African chartered accountants, transformation, higher-order skills, communication skills, information technology skills, accounting education

Introduction

My life now has changed. I can tell the story of hope to the youth ... yes, it is possible; your background does not have to determine your future. (Thuthuka Bursary Fund student; Motlanye, 2012, p. 418)

In the post-apartheid era, South Africa has had to address a legacy of low economic growth, a high poverty rate and high unemployment (Bhorat, 2004; Statistics South Africa [SA], 2013a, 2013b). These factors have added to the complexities of its labour market where race is a determinant of employment inequality (Roscigno, Mong, Byron, & Tester, 2007). Efforts required to reduce employment inequality demands from higher education that it goes beyond the traditional supply notion of producing market-ready and competent graduates, to maximise black (referring in this article to the

people of colour most oppressed by the apartheid regime) students' success (Akoojee, Nkomo, & Twalo, 2012). This is because research has shown that positive labour market outcomes for white students surpass those for blacks (Bhorat, Mayet, & Visser, 2010).

Indications are that, even since the abolition of apartheid in 1994, processes of closure on the basis of race (and class, because these are so closely interrelated) are still prevalent in the South African accounting profession (Hammond, Clayton, & Arnold, 2009, 2012). Although the process of closure is evident in accounting professions elsewhere, in the South African context it uniquely relates to the majority of the population (South African Institute of Chartered Accountants [SAICA], 2013a; Statistics SA, 2011). It does not represent a marginalised minority such as the African-Americans in the USA (Foma, 2013; Stewart, Wells, & Ross, 2011), Chinese accounting graduates in Australia (James & Otsuka, 2009), Chinese and Maori accountants in New Zealand (Kim, 2004; McNicholas, Humphries, & Gallhofer, 2004) or Scottish chartered accountants (CAs) apparently being predominantly from the middle and upper classes (McPhail, Paisey, & Paisey, 2010).

Imbalances within the education system contribute significantly to the inequitable racial representation in the South African accounting profession (Mdepa & Tshiwula, 2012). Despite the higher education sector having been in a transformation process since 1994 (Scott & Lesaka, 2010), the SAICA has realised that it will take many more years to correct, and has therefore introduced various transformation initiatives (Streng, 2011; Wiese, 2006). The most significant of these is its Thuthuka project, one of the acknowledged skills development initiatives by a South African professional organisation (Mdepa & Tshiwula, 2012). The Thuthuka project is intended to invest in the development of human and institutional capacity, specifically to address the issues of South Africa's scarce and critical skills (SAICA, 2012a; The Witness, 2013).

The Thuthuka programme, part of the comprehensive Thuthuka project, forms the focus of this study. The main objective of the study reported on in this article was to obtain a deep understanding of the journey taken by the first cohort of students to participate in the Thuthuka programme, and who were on their way to becoming CAs. In this article, the following three sub-objectives of the study receive particular attention:

- Understanding modes of closure with reference to the backgrounds of the first cohort of students in the Thuthuka programme, delimiting their awareness of the accounting profession and identifying their professional accounting role models;
- Investigating this cohort's perceptions of the Thuthuka programme and
- Determining whether the Thuthuka programme effectively prepared them for the SAICA professional examinations and for the workplace (positive outcomes would indicate a successful removal of initial barriers to professional entry).

Even though this article is presented against the background of the apartheid legacy of limited opportunities which created the need for a comprehensive support programme, such as Thuthuka, its findings carry far wider applicability. This article suggests features for a support programme to assist socio-economically disadvantaged students to enter almost any restrictive market. The need for support programmes for students disadvantaged by pervading socio-economic differences that go beyond the mere provision of financial aid has been recognised in the literature (Angrist, Lang, & Oreopoulos, 2009; Butler, 2014; O'Sullivan, Denny, Doyle, & O'Reilly, 2011). Programme features suggested in this article are acknowledged in reported studies: for example in her study to model an education strategy for science, technology, engineering and math for

economically disadvantaged students in New York State, Butler (2014) referred to best practice programmes that provide mentoring, tutoring and education enrichment activities. O'Sullivan et al. (2011) performed a quasi-experimental study designed to evaluate a comprehensive Irish university's access programme that combines financial aid with academic and social support, and they found that the programme (making provision for academic, social and financial support beyond the first year) led to significant improvements in the academic performance of students. In today's higher education sphere such research remains relevant as socio-economic differences pervade not only developing countries such as South Africa, but also the developed world where universities are now being similarly challenged. For example, Australian universities are targeting domestic students from disadvantaged socio-economic communities, Indigenous students, migrant and 'first family members' (Ashton-Hay & Roberts, 2012) for this type of aid, and universities in the USA are faced with inequalities where the biggest differences in student attributes and educational outcomes arise between students from the most advantaged and most disadvantaged families (Goldrick-Rab & Han, 2011).

This article is organised as follows: the next section presents the background to the study. This is followed by a discussion of the barriers experienced by blacks on their educational paths towards becoming CAs in South Africa and the support provided in particular by the Thuthuka project. Next, the research method is described, and the empirical section of the article reports on the results and suggests features for a support programme to assist socio-economically disadvantaged students, such as those of the Thuthuka programme. In the final section, conclusions are drawn, and areas for future research are identified.

Background to the Study

Scholars draw on the social closure phenomenon, based on the work of Weber (Murphy, 1984), to analyse social stratification processes whereby one group monopolises advantages by closing off opportunities to another group of 'outsiders' (Malsch, Gendron, & Grazzini, 2011). Professional closure (Chua & Poullaos, 1993; Hammond et al., 2012; Kim, 2004; Lee, 2010; Macdonald, 1984; Verhoef, 2013) initially based exclusion on social differentiations of class, gender and race (Annissette, 2003; Cooper & Robson, 2006; Walker, 2006). More recently, it has come to relate to a particular genre of social closure whereby exclusion is now based on education and relevant professional credentials (Annissette, 1999; Bonnin & Ruggunan, 2013; Ramirez, 2001).

Professional closure in today's South African accounting profession has been achieved through accredited education programmes, stringent examinations, prescribed practical training, and the registration or licensing of those then deemed worthy of being called practitioners (Heathcote, 2012). The disproportionately low number of black CAs in South Africa in relation to the country's racial demographics (there are 34,778 CAs in South Africa but only 2521 are black (a 7% representation), while blacks comprise 79.5% of the population; SAICA, 2013a), however, suggests that other modes of closure are at work to effectively exclude black South Africans from full participation in the accounting profession. Although these modes originated from the principal form of exclusion, the apartheid laws in South Africa (Murphy, 1984), evidence of 'widespread de facto segregation' in the post-apartheid era, points to prevailing racial inequality and discrimination, resulting in closure (Dixon et al., 2010).

Against this background, the question arises as to whether the South African accounting profession should be attempting to dismantle closure phenomena by supporting blacks through their education process. To place this question in context, a discussion follows

on the educational path of blacks who intend to become South African CAs, identifying the barriers they experience and highlighting the Thuthuka project's efforts to support their individual efforts to overcome these hurdles.

The Barriers Experienced by Blacks on their Education Path Towards Becoming CAs in South Africa

Although legal apartheid was brought to an end in 1994, the ramifications of the system mean that the entire education sector is still undergoing transformation and that many students still arrive at higher education institutions underprepared for their studies (Sartorius & Sartorius, 2013). Underprepared students tend to come from the worst resourced schools in so-called previously disadvantaged communities, where there is often an absence of adequately qualified teachers and where career guidance is limited (Mdepa & Tshiwula, 2012; Pym & Kapp, 2013). An assessment of the quality of mathematics and science education in South African schools, published in *The Global Competitiveness Report 2012–2013*, ranks South Africa in second-last position (143 out of 144 countries surveyed), and this serves as a clear indication of the magnitude of this problem (World Economic Forum, 2013).

Previous studies have identified that barriers experienced by blacks to becoming CAs include (and usually start with) factors relating to secondary education: there is insufficient information and career advice at school; a shortage (or total absence) of qualified teachers; poor mathematics literacy amongst teachers and learners, and limited access to computers and the internet both at school and at home/in the community (Sadler & Erasmus, 2003, 2005; Wiese, 2006). Other more pervasive barriers which impact learning at higher educational institutions are poor language and numeracy skills, financial constraints, a lack of family understanding of higher education's challenges and poor study skills (Vandiar, 2010; Weil & Wegner, 1997). The differences in cultural values between traditionally raised blacks and those with western backgrounds result in a lack of confidence amongst the traditionally raised blacks when socialising and difficulty in excelling in the corporate environment. These, combined with limited business literacy, could impact on progress in the workplace (Wiese, 2006). Further barriers experienced by blacks in the workplace are transport problems, racism in the workplace, a lack of mentor-ship and black role models, an identifiable lack of commitment to their development by the top managements of auditing firms, a lack of sensitivity for the social and logistical problems of black trainees and excessive idle time while on audits because they are not given sufficiently challenging tasks (Rawana, 1996; Wiese, 2006).

These correlate well with the obstacles identified as hindering the progress of African-Americans in the US public accounting profession: the ill-preparedness of African-Americans (who had been exposed to the underfinanced public school system); their lack of familiarity with business and finance that arises from a history of exclusion from these fields; their perceptions of being isolated from peers, supervisors and key social networks; their work assignments and experiences not being conducive to advancement, and their personnel evaluations being perceived as inaccurate and negative reflections of their performance (Stewart et al., 2011).

Notwithstanding the above barriers, a person wishing to qualify as a CA and to earn the designation 'CA' is required to comply with SAICA's (the only South African professional accounting body whose members are permitted to perform the assurance function (Independent Regulatory Board for Auditors [IRBA], 2013a; Venter & De Villiers, 2013)) formal academic education process by completing a three- or four-year SAICA-accredited accounting degree, and a SAICA-accredited postgraduate programme (to obtain the Certificate in Theory of Accounting (CTA), or equivalent) (SAICA, 2010). This then

enables a candidate to sit for SAICA’s assessment of core competencies, which for the participants in this study was still the SAICA Part I Qualifying Examination (QE I) (SAICA, 2010, 2013c). The next step is to complete a formal competency-based professional education programme and to pass the final test of professional competency (SAICA, 2010). In 2012, this was either the Public Practice Examination (PPE), which was then administered by the IRBA, or the Part II Qualifying Examination (QE II) administered by SAICA (SAICA, 2005, 2007).

The participants in this study had all successfully completed a formal competency-based professional education programme which at that time was the Accounting Professional Training (APT) course, presented by academics acting independently of their universities, and which then was not regarded as an obstacle because of the high throughput rates in the training course (for example in 2009 it was 98%) (APT, 2013). Then in 2012 they sat for the QE II examination as a final test of professional competency.¹ In accordance with SAICA requirements, the participants in the study then gained practical experience through a training contract of at least three years’ duration with a registered training office, during which period they attempted QE I and QE II (SAICA, 2010).

Figure 1 illustrates the path that a student must follow to qualify as a CA in South Africa. Thus, if a student has completed the education component on a full-time basis (a minimum three years for an undergraduate degree and one year for the postgraduate programme), a further three-year training period is still required before achieving the final qualification, a total period of at least seven years.

Features of Support Programmes, In Particular the Thuthuka Programme

A wide body of knowledge exists on initiatives intended to support students (Apostolou, Dorminey, Hassell, & Watson, 2013; Apostolou, Hassell, Rebele, & Watson, 2010; Apostolou, Watson, Hassell, & Webber, 2001; Hurt, 2007; Milne & McConnell, 2001; Rich & Dereshiwsky, 2011; Watson, Apostolou, Hassell, & Webber, 2003, 2007) in which research has essentially focused on a specific year group, a particular course or

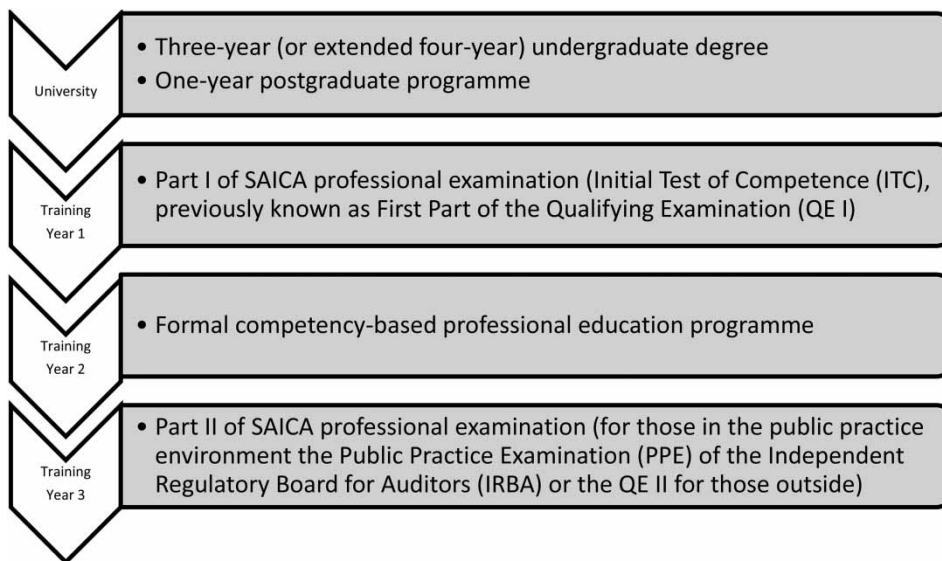


Figure 1. Qualification pathway.

institution (Apostolou et al., 2010). Much of this research is on professional competency developments (Bloch, Brewer, & Stout, 2012; Craig & McKinney, 2010; Fortin & Legault, 2010; Stone, Lightbody, & Whait, 2013; Young & Warren, 2011) with little emphasis on initiatives directed towards professional examinations (Flood & Wilson, 2008). One of the reasons could be that although accounting professions generally influence accounting academia (Evans & Juchau, 2009), such influence is reflected in the curriculum and the teaching and assessment of programmes being offered (Venter & De Villiers, 2013). In the case of SAICA and South Africa's accounting academia, this influence is much more pronounced because it directly relates to the performance of graduates in its professional examinations (Van der Schyff, 2008; Venter & De Villiers, 2013), which explains the involvement of SAICA, as a professional body, with support programmes at universities.

SAICA realised that in its efforts to transform the accounting profession and to promote professional inclusivity 'transformation will take too long if left purely to economic forces, [and that] large-scale intervention is [therefore] required to redress the situation' (Radebe, 2008). Although SAICA established the CAs' Eden Trust in 1987 as an initiative to provide bursaries for disadvantaged students to study full time at university, in 2000 it initiated a comprehensive and consolidated transformation strategy for the South African accounting profession (Thuthuka Bursary Fund, 2006). In 2002, the first transformation project was launched by SAICA under a separate company, the Thuthuka Education Upliftment Fund (Thuthuka is the isiZulu word for 'to develop'). This project, based in the Eastern Cape, ran numeracy and literacy programmes with educators and learners in Grades 11 and 12, as well as engaging in capacity-building at the University of Fort Hare. Since its inception in May 2002, Thuthuka has grown from the aforementioned provincially based project to a national organisation with numerous projects across South Africa that now involve SAICA, national government and organisations in commerce and industry (Temkin, 2010a; Wiese, 2006). The Thuthuka Bursary Fund was established in 2005 by SAICA to facilitate the journey of disadvantaged black students hoping to qualify as CAs (Temkin, 2010b; Thuthuka Bursary Fund, 2006).

Today, approximately 1800 Thuthuka students are attending 12 SAICA-accredited universities across the country. The most recent additions to the list of participating universities and public and private sector organisations include the following: the University of Limpopo, where the SAICA and the National Skills Fund (NSF) have provided R25 million for the support of 452 students; the University of Zululand, where a partnership between the Bankseta, the University of Cape Town and SAICA has invested R64 million to enable 400 students to access a high-quality undergraduate degree programme; and the Walter Sisulu University where the NSF and the Department of Higher Education and Training have invested R84 million to give 425 (still) disadvantaged students access to an undergraduate degree that would previously have been unavailable to them (Engineering News Online, 2012; Thuthuka, 2013).

Foma (2013) reports on her study of the initiatives undertaken by the American Institute of Certified Public Accountants (CPA) to increase the representation of African-Americans, Hispanics and Native Americans in the Certified Public Accounting profession. In this report (Foma, 2013), she came to the realisation that merely being the recipient of a scholarship is not enough, and suggests that future initiatives should include internships, well-defined mentorship programmes, peer group interaction and tutor assistance. The notion of seeking ways to improve educational opportunities for economically disadvantaged students is supported in the body of knowledge that is far wider than just accounting education. In reporting on closing the achievement gap for

science, technology, engineering and math by economically disadvantaged students in New York State, Butler (2014) suggested that programmes providing funding from public-private partnerships, students engaging in living-learning communities and being exposed to mentoring, tutoring and internship opportunities were most effective. In their study on factors that facilitate success for disadvantaged higher education students in South Africa, Jones, Coetzee, Bailey, and Wickham (2008) advocated the consideration of socio-cultural factors by providing such students with residential accommodation, mentoring opportunities, counselling services and motivational workshops, and advised that these should be combined with academic factors (literacy programmes, credit-bearing tutorials and student tracking and monitoring systems).

The Thuthuka Bursary Fund embodies many of the above-mentioned suggestions. It is a unique and comprehensive scholarship model that addresses the students' broader lifestyle and needs, and covers tuition, books, meals and residence fees or private accommodation. The Thuthuka programme, run for Thuthuka Bursary Fund holders, not only finances students' education and gives them an allowance, but also facilitates their success by offering mentorship, extra classes, tutorials and life skills training. It ensures that all graduates get to perform their traineeships in reputable businesses –with donors getting first preference (Engineering News Online, 2012). The Thuthuka programme therefore attempts to promote workplace readiness and to provide any other non-academic support students might need on their path to becoming a CA(SA)(The Witness, 2013).

Research Method

Targeted Participants

Even though SAICA has over the last two decades been running numerous programmes to assist black students with entry into the South African accounting profession (Streng, 2011; Vandiar, 2010), a clear and driven transformation strategy for the accounting profession was undertaken only when SAICA modified the CAs' Eden Trust into the Thuthuka Education Upliftment Fund and the Thuthuka Bursary Fund (Thuthuka Bursary Fund, 2006). Thereafter, the Thuthuka programme was introduced for Thuthuka Bursary Fund bursary holders (Temkin, 2010b; Thuthuka Bursary Fund, 2006). The first cohort of Thuthuka Bursary Fund students (26 in total), who had been exposed to the Thuthuka programme whilst completing their tertiary education, commenced their undergraduate programmes in 2005 and 2006. They completed their post-graduate studies at the end of 2009 (SAICA, 2012b), then sat for the QE I in 2010, and 12 of them were successful, resulting in a pass rate of 46% (SAICA, 2012b). Table 1 provides information on the performance of this first cohort of Thuthuka participants, presented in the context of black and other students who sat for the QE I in 2010, 2009 and 2008.

These 12 Thuthuka Bursary Fund students (hereafter referred to as Thuthuka students) attempted the QE II/PPE in November 2011 and all of them failed (SAICA, 2012b), while the pass rates for all candidates and for blacks were 74% and 66%, respectively (refer to Table 2).

These disappointing results raised questions about whether the Thuthuka programme was in fact able to provide the much needed support for the students, and whether it was effectively contributing to removing social closure, and these questions then prompted this study. As this phenomenon requires a deep understanding, it was decided that the most effective route would be to follow a qualitative approach. Twelve students, the

Table 1. QE I results 2010, 2009 and 2008.

Students	2010		2009		2008	
	Number	Pass rate (%)	Number	Pass rate (%)	Number	Pass rate (%)
Blacks (excluding Thuthuka students)	854	46	958	46	1096	43
Other	2041	52.6	2415	63	2806	63
Thuthuka Bursary Fund	26	46	–	–	–	–
Total	2921	51	3373	58	3902	54

Source: SAICA (2013c).

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

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

Source: IRBA (2010, 2011, 2012).

first cohort of Thuthuka students to participate in the Thuthuka programme whilst completing their tertiary education, and who had been successful in QE I, but had failed QE II/PPE, were asked to participate in the study. The first cohort's remaining 14 Thuthuka Bursary Fund students who also participated in the Thuthuka programme whilst completing their tertiary education but who had failed QE I, and who were therefore not eligible to sit for QE II/PPE, were excluded from the study. This is because the phenomenon that gave rise to the study was both exposure to the Thuthuka programme and the resulting performance in both professional examinations (in this case, their success in Part I, but failure in Part II).

Research Approach and Process

The first attempt to contact the 12 Thuthuka students was made by email in June 2012. At that time, all were in their third year of traineeship and, after their failed first attempts at the QE II/PPE, were in the process of preparing for the next examination opportunity, which was scheduled for November 2012. Ultimately, interviews with nine Thuthuka students were arranged. The remaining three Thuthuka students did not respond to the initial email. Two of the nine Thuthuka students agreed to an interview, but subsequently cancelled the meeting. One of them had to cancel his interview due to work commitments, but he responded to the interview questions in writing. The results reported here are therefore based on eight responses, of which seven were face-to-face interviews, representing a purposive sample (James & O t s u k a , 2009).

The list of interview questions (refer to Appendix 1) was first emailed to participants approximately seven days prior to the interview, and again the day before the interview

was held. The researcher conducted five interviews in three major South African cities, while the other two interviews were conducted by two colleagues (in George and Port Elizabeth). These colleagues had been briefed by the researcher before they conducted their interviews, and they were provided with a recorded version of an interview which the researcher had previously conducted. All interviews, based on predetermined interview questions which had been pre-tested with knowledgeable colleagues, were semi-structured. They were recorded with the consent of the participants. The duration of the interviews varied between one and two hours. These were then transcribed verbatim by an external scribe and read by the researcher. The researcher used Atlas.ti as a data management tool to analyse the verbatim transcripts. Analysis was emergent and coding involved re-reading and validation through cross-checking across all transcripts. From this coding, initially 27 themes or patterns were identified, and these were refined into five main themes. These were:

- indicators of social closure (background and reason for aspiring to become a CA);
- perceptions of the Thuthuka programme (director, mentoring, monitoring and tutoring);
- other interventions, housing and motivation;
- support for preparations for QE I and QE II/PPE and
- workplace readiness.

Profile of the Participants

Participants in the study were drawn from the first beneficiaries of the Thuthuka Bursary Fund, who had completed their tertiary education by participating in the Thuthuka programme and had passed QE I, but had subsequently failed QE II/PPE. To be a beneficiary of the Thuthuka Bursary Fund, the learner must be African or Coloured (in this article referred to as black), be a South African citizen, have obtained at least 60% in higher grade matric mathematics (5 or above on the NSC Scale of Achievement), intend studying towards becoming a CA and be in financial need (SAICA, 2013b). Of the eight participants (six males and two females, who will also be referred to in the masculine form), seven had studied accounting at school. Participants had all attended poorly resourced schools in under-resourced communities; four had attended a university renowned for its championing of black intellectual equality (which, however, did not present a SAICA-accredited programme allowing successful students to sit for its professional examinations (SAICA, 2014)). After three years, these four moved to a historically well-resourced university offering a SAICA-accredited programme to complete their fourth year of study. The other four participants followed three-year SAICA-accredited undergraduate programmes at two different historically well-resourced universities. Table 3 provides further background information on the education of the participants.

Rigour of the Study

The research process underpinning the study contributed towards its trustworthiness (Krefting, 1990). Credibility or internal validity was assured by the recording of the interviews and the involvement of an external person to transcribe them (Krefting, 1990; Lincoln & Guba, 1985). The use of the Atlas.ti program to code the data, the involvement of two colleagues to conduct interviews and the discussion of the results with these colleagues, all contributed to the dependability or reliability of the study's results (Lincoln & Guba, 1985). Signed consent forms were obtained from all participants in accordance

Table 3. Background information on education of the participants.

Participant	Secondary school	Undergraduate studies	Postgraduate studies (one year)	Training office
No. 1	Disadvantaged school in suburb of town/city	2005–2008 at a previously advantaged university ^a (did a 3-year programme over a 4-year period)	2009 at a previously advantaged university ^a	AGSA
No. 2	Rural school in a village	2005–2007 at a previously disadvantaged university ^b and moved in 2008 to do fourth year at a previously advantaged university ^c	2009 at a previously advantaged university ^c	AGSA
No. 3	Rural school in a village	2005–2007 at a previously disadvantaged university ^b and moved in 2008 to do fourth year at a previously advantaged university ^c	2009 at a previously advantaged university ^c	AGSA
No. 4	Rural school in a village	2006–2008 at a previously advantaged university ^a	2009 at a previously advantaged university ^a	AGSA
No. 5	Rural school in a village	2006–2008 at a previously advantaged university ^d	2009 at a previously advantaged university ^d	Big 4 firm
No. 6	Rural school in a village	2005–2007 at a previously disadvantaged university ^b and moved in 2008 to do fourth year at a previously advantaged university ^c	2009 at a previously advantaged university ^c	Big 4 firm
No. 7	Disadvantaged school in suburb of town/city	2006–2008 at a previously advantaged university ^d	2009 at a previously advantaged university ^d	Big 4 firm
No. 8	Rural school in a village	2005–2007 at a previously disadvantaged university ^b and moved in 2008 to do fourth year at a previously advantaged university ^c	2009 at a previously advantaged university ^c	Big 4 firm

Notes: Institutional descriptions based on categories from Bunting (2006) as follows:

^aPreviously advantaged university – Historically White (English) university.

^bPreviously disadvantaged university – Historically Black university.

^cPreviously advantaged university – Historically White (Afrikaans) university.

^dPreviously advantaged university – Historically White (dual-medium) university.

with the university’s ethical clearance policy, in terms of which the confidentiality of participants’ views was assured.

Findings

The following discussion of the research findings and recommendations addresses each of the three sub-objectives to reach the main objective of the research.

Sub-objective 1: Understanding Modes of Closure with Reference to the Background of the First Cohort of Thuthuka Students, Including their Awareness of the Accounting Profession and their Role Models

The literature has identified barriers experienced by blacks to becoming CAs: these include financial constraints, a lack of family understanding of higher education's challenges (Vandiar, 2010; Weil & Wegner, 1997), poor secondary education, insufficient information and career advice at school (Sadler & Erasmus, 2005; Wiese, 2006), and a lack of mentorship and black role models (Rawana, 1996). This prompted the opening question to participants which requested them to share information on their backgrounds. It was followed by a discussion of how they became aware of the accounting profession and what had led to their decision to become a CA.

Background. All participants came from poor backgrounds, had many siblings (from four to eight siblings were acknowledged by participants, but in their extended families there were also many nieces and nephews who were to all intents and purposes (additional) siblings) and had experienced financial difficulties while growing up. The following comments made by participants capture their cohort's disadvantaged backgrounds and the sacrifices they made to obtain their education: 'I mean getting shoes was an achievement and there was a stage where my breakfast and lunch was orange peels on the ground and we're struggling to get supper and then you going to school instead of trying to find a job'. It is therefore not surprising that as first-generation university graduates they did not have any role models in the accounting profession, while being acutely aware of their future responsibilities as 'care takers' for their extended families and even communities. Three participants embraced this responsibility immediately, by sharing their bursary money with 'the people at home'.

All the participants went to disadvantaged (resource-deficient) schools, some of which were in remote rural areas (refer to Table 1). Every one of the participants reported doing well at school. All of them had mathematics as a subject at school, but this was not the case with accounting. Despite the favourable comments made about accounting teachers at school, this subject appears to have been taught in a mechanistic manner, with little insight being displayed. One of the participants commented as follows about his accounting teacher: 'He was good but the problem was that we were taught how to do things . . . how to calculate depreciation as [opposed] to [understanding] what is it'.

Reason for aspiring to become a CA. Media exposure ensured that participants were familiar with other professions, such as medicine, the law and teaching; 'So it's not like you'll always see a CA on the news, not like doctors'. They were introduced to the profession by friends, teachers, school principals, SAICA employees, presenters of Thuthuka school programmes and at youth camps (but in contrast with the most of respondents in the Gracia and Jenkins study (2002), only one of the participants mentioned family influence as the reason for their pursuing a career in accounting). Although the high status and earning potential of the profession initially attracted them (similar to the finding of Sugahara & Boland, 2009), two participants claimed that in the course of their studies this initial perception changed somewhat. They became more aware of the role and responsibilities of auditors, realised the profession's responsibility towards society ('it's not only about money here, CAs are very important') and that a career as an auditor presents many future opportunities ('[it] really widens up the opportunities out there').

It was clear from the interviews that 'most kids in the rural areas – they still don't know what the CA profession is'. One participant explained that all he knew about chartered

accountants 'is that CA's drive nice cars'. Two participants warned that exposure to the profession only in Grade 12, which they experienced, would usually be too late because by then learners would probably have opted for the easier mathematical literacy subject instead of taking mathematics (the more challenging option both to learners and to education authorities to find competent teachers). All the participants expressed their willingness to play an active role in promoting the profession in their communities and at their schools. They did, however, request some assistance from SAICA, such as posters and structured presentations, to spread a uniform message. Some also indicated that they were willing to participate in a mentoring programme for learners or students. One participant shared his experience on his local community radio station where he was interviewed about his perceptions of the profession. He regarded it as a successful promotion opportunity because of the number of follow-up enquiries that he received. Three of the participants considered their own involvement in promoting the profession to be one of the strategies for transforming the profession: 'more of us then can be involved in projects, like those where people who've made it then contribute back; then that will contribute a lot towards transforming our profession'.

Discussion. Information shared by participants confirmed their humble backgrounds, financial difficulties and that they were first-generation graduates with limited initial awareness of the accounting profession, and that they had no role models amongst professional accountants. These are all identified in the literature as barriers experienced by blacks to become CAs (Rawana, 1996; Sadler & Erasmus, 2005; Vandiar, 2010; Wiese, 2006). All participants showed early potential because they did well at school, but these were at poorly resourced schools where career guidance was limited. Two participants warned that where learners become aware of the accounting profession at school, it might be too late because by that time they could already have opted for the easier mathematics option which then restricts tertiary education opportunities in accounting. The barriers experienced by participants are evidence of prevailing racial and class inequality (closely related in South Africa) which could limit opportunities for professional advancement (Dixon et al., 2010). This finding, alluding to prevailing closure within the South African accounting profession, agrees with the studies by Hammond et al. (2009, 2012).

Sub-objective 2: An Investigation of How the Thuthuka Programme Was Perceived

In an attempt to investigate participants' perceptions of the Thuthuka programme, they were asked how they experienced the programme, to identify the features from which they benefited the most, to identify shortcomings of the programme and to share views on suggested improvements.

General experiences. All the participants viewed their Thuthuka experience positively and expressed their gratitude to all stakeholders. They all perceived the key to transforming their lives to be education ('so the only way you can make that transformation is through education') and without the Thuthuka programme becoming a CA would never have been an achievable objective. Deep appreciation, together with an awareness of the impact the Thuthuka programme had had on them was voiced by one of the participants in the following terms: 'I'm very grateful for ... the Thuthuka Programme because I came from nowhere, I mean ... , nowhere'. One participant shared his belief that the Thuthuka programme had imbued him with an urge to work: 'I think it's that drive, that foundation that they laid, because that is something that will carry on for the rest of your life'.

Positive features and shortcomings

Programme director. All the participants agreed that the programme director was pivotal to the success of the Thuthuka programme. He/she fulfilled many roles such as adviser, psychologist, parent and confidante, and was always available: ‘... she would go to bed at twelve and wake up at five again to help us’.

Mentoring. Mentorship forms part of the Thuthuka programme (PRMonitor, 2012), and although the participants did not provide particulars as to whether it was their universities or SAICA that had provided mentors, they had mixed experiences. For two participants, the experience was positive. However, it appears that one participant missed the rapport between mentee and mentor:

... don't just shove things onto your mentee, but discuss it with them, like their views, and how they think they should go, or do something and also give your views on how they [should proceed] ... in order to make this a success.

Another claimed that he had never met his mentor, and made the valid point that acting as a mentor should not be compulsory: ‘I think they need to also reconsider it, because ... some people are ... how can I put it? They're not willing to be mentors ... they can't even schedule that time to meet with you’.

Monitoring study. Another feature that was acknowledged by all participants related to the high demands the programme places on their time, most notably driven by the continuous assessments. One participant rightly remarked that ‘there's no short cut about it’. While all the participants saw merit in the close monitoring of their results (formative and summative assessments) throughout the whole programme, one participant perceived such close monitoring to be somewhat intrusive. As he explained:

at undergrad they had this thing where every night we attended a study session, and I think that helped, that really helped. It's just like I say, there's a fine line I suppose, between being a dictatorship and ... just helping you along.

Another participant acknowledged that such a rigid system may not be beneficial to all students: ‘... you find that you are forced to say at this time you need to study, like a boarding school: sometimes those kind[s] of things, they don't work for some people’.

Thuthuka students' performance was continuously assessed, a requirement to remaining on the programme. One participant described the impact of this practice this way:

I knew from the get go that if I'm excluded from the programme, it means I'm coming back home, and that means that, because we lived in a shack, it's like a one room shack, and I slept on the floor, so that was never a choice for me.

Although participants perceived this continuous assessment positively, and for some participants it was regarded as a driver of their performance, one of them was disillusioned by the practice: ‘So I thought that was not fair, maybe if they gave you the second chance, because I think CTA everyone's working very hard and ... passing and failing the CTA is just this thin line’.

Tutoring. The Thuthuka programme made provision for tutorial classes and in some disciplines (for example financial accounting) for additional lectures as well. During the interviews, all participants had positive comments on the quality of lecturing and tutorials: ‘Luckily we had tutors’ is the most succinct summary. From the discussions, it appears that

participants were aware of the impact their upbringing had on their confidence levels and recognised that small lecture groups were less intimidating:

In a . . . huge class, where you've got lot of students, you find yourself not having confidence to just raise your hand and say 'I don't understand this'. But in those small groups as Thuthuka students, now, it's just a small group; you are able to say: 'lecturer I don't understand one, two, three'. So it helps.

Similarly, a more focused approach during tutorial discussions contributed to a deeper understanding of the subject matter. A participant explained the impact of his upbringing on his initial understanding (at undergraduate level) of an audit procedure. He referred to the basic audit procedure of inspecting source documentation, in this case an invoice:

You don't even know what's supposed to be on the invoice. You've never seen an invoice before, you read the book, hey talk about the invoice, but they don't even explain what an invoice is. But now you have to say 'inspect the invoice'. What are you inspecting the invoice [for] when you've never seen . . . [an] invoice before?.

Other interventions. Only one of the participants alluded to the value added by other interventions such as reading programmes and skills development courses. Even though the researcher prompted all interviewees, they did not discuss these interventions. A possible explanation is that they perceived them to be generic interventions, while regarding the interview (contrary to the researcher's direction) to be specifically focused on CA education. Appreciation for other manifestations of support was recognised by one participant who acknowledged: ' . . . they made our lives very comfortable; I mean even registering was a breeze because we only had to go there and register, we didn't have to organize any other thing'.

Motivation. It was clear from the background discussions held with the Thuthuka students that they did not have CAs as role models. Three participants mentioned that during the Thuthuka programme they became aware of 'success stories' of black pioneer CAs who had come from disadvantaged backgrounds and who had actually succeeded in becoming CAs even without a Thuthuka experience. That realisation served as a great inspiration: 'So that was like a light bulb moment for me and that's where . . . I started believing things could change for me as well; because [of] the stories he told, I found . . . out that I was very lucky'. SAICA has embraced this inspiration in its publication *101 stories of choice* (Motlanye, 2012), which tells the stories of students on their Thuthuka journeys.

Discussion. Participants perceived the Thuthuka programme in a positive light and believed that it not only positively impacted their education paths towards becoming professionals, but that it also transformed their lives. They referred to the well-defined mentorship programmes, peer group interaction and tutor assistance as key features of the programme, features that correspond closely with those of programmes run by the US National Association of Black Accountants (Ross & Traub, 2008; Stewart et al., 2011) and include suggestions made by Butler (2014) and Foma (2013). Although discussions on these features elicited positive comments, some shortcomings were identified. For example, some criticism was expressed about the commitment and involvement of mentors. This finding should raise concerns, because Marshall (2014, p. 38) regards mentorship in the education process (from school level through tertiary education and into the workplace post university) as 'the lifeline' to develop black professional accountants.

All participants viewed the programme director and tutors as positive features of the programme, and voiced appreciation for their support. Smaller tutor groups were perceived to be less intimidating than larger groups. Discussions in these were regarded as focussed and contributed towards achieving a deep understanding of the topic. All participants agreed on the merits of continuous assessment, but the extent of related monitoring was criticised by two participants as being too intrusive, and one participant voiced disillusionment brought about by the reality of removing under-performers from the programme.

Sub-objective 3: To Determine Whether the Thuthuka Programme Succeeded in its Preparation of Students for the SAICA Professional Examinations and the Workplace, Thus Successfully Removing Initial Barriers to Professional Entry

The literature contains an extensive body of research showing that graduates do not meet employers' expectations due to shortcomings in their skills development during their academic training (Hancock et al., 2009; Paisey & Paisey, 2010; Sin, Reid, & Jones, 2012; Webb, De Lange, & O'Connell, 2009). Prompted by this research result, participants were asked whether their Thuthuka experience had prepared them well for the SAICA professional examinations and for the workplace.

Part I of the professional examination (QE I). All the participants interviewed had passed QE I, and therefore positive endorsements of their Thuthuka experiences in preparing for QE I were expected. All the participants recognised that they had experienced a high level of confidence as they attempted QE I and ascribed it to their Thuthuka experience. Two positive features of the Thuthuka programme were pursued during the preparation period for QE I, namely assistance from tutors and peer support. According to one of the participants, tutors presenting tutorials during their postgraduate year remained available even after graduation, and could be contacted for assistance: '... [the tutors] were still accessible for us; we could call them if we were doing a course and, then [when] you struggled, you can still call them'. Some of the participants continued to study as a group for most of the period from graduation to sitting for QE I. One participant shared the following: 'So that's when we decided mainly as a... group to say "let's stay and study the whole of December"', while another participant acknowledged the positive group dynamics ('the effort we put on studying in December as a group') as a reason for their success in QE I.

Part II of the professional examination (QE II/PPE). SAICA requires candidates to complete a formal competency-based professional education programme before they can sit for QE II/PPE (SAICA, 2010). The participants in this study had all successfully completed the formal competency-based professional education programme which at that time was the APT course (APT, 2013). Participants were not specifically questioned on their experience in the competency-based professional education programme, as it does not form part of the SAICA Thuthuka programme. Despite this, two participants indicated that they viewed it as a preparatory course for QE II/PPE and did not perceive it as an obstacle.

In response to the question 'What went wrong in QE II/PPE?', three of the participants acknowledged that they were partly to blame because they were not well enough prepared for the examination. One participant explained as follows: 'I was prepared but not well enough, from my side, as I did not put in all the time I should have'. Another important factor was the impact the working environment had on them ('I had not adjusted yet to working'), a matter which was raised by nearly all the participants. A participant

acknowledged that full-time employment had added to his already high stress levels and that this, together with the emotional strain of the QE II/PPE, had led to failure. This factor should not be seen in isolation, but should be considered when examining participants' views on whether the Thuthuka programme had effectively prepared them for the workplace.

In addition, participants ascribed their poor performance in QE II/PPE to their isolation while preparing for the examination. For most of their tertiary education, they had been part of a close-knit and closed group which provided intensive support (they even identified this factor as a positive feature of the Thuthuka programme). Now, for the first time they had to manage their studies, their QE II/PPE preparation, without peer or lecturer support ('... so now I'm studying all alone'). The opinion was widely expressed that the Thuthuka programme should have made provision for supporting students until they had written QE II/PPE: 'they [SAICA's Thuthuka programme] should have actually, from the start, supported the students, right up till the end'. Other participants experienced the withdrawal of support as rejection: '... as soon as we got to our first year articles, we feel like they [SAICA Thuthuka programme] drop us, and it felt like after CTA it's – you're on your own now'. One participant expressed a contrasting view: 'no more together - it was not a factor per se, ... it was fine for me'.

A further notable perception of nearly all the participants was that they did not have the higher-order skills required to succeed in QE II/PPE. One participant explained that he had found it very difficult to make the switch between the QE I syllabus (the integrated application of the technical knowledge students have gained during their university studies (SAICA, 2012a)) and QE II/PPE, which is a test of professional competence. Candidates for QE II/PPE must demonstrate an ability to solve multidisciplinary practical problems in an integrated manner, which requires an ability to analyse and interpret information and to provide viable solutions to address real-world, audit-specific matters (IRBA, 2013b). Furthermore, the IRBA (2013b) requires candidates to be able to demonstrate logical thought and to exercise professional judgement. The aforementioned participant acknowledged that he had experienced difficulty with the 'transformation from that theory [of] auditing to now practical auditing'. Another participant expressed this difficulty as follows:

QE II/PPE - the way it's structured, the way the content of the paper is, is more from a practical perspective, and I could feel that from a practical perspective I was sort of like, I don't want to say I was disadvantaged ... , but there was so many things, which at that point, I didn't have a practical experience on.

The totally multidisciplinary nature of QE II/PPE was also perceived as challenging by participants, which again indicates deficiencies in the development of their higher-order skills. This is illustrated by the following view expressed by a participant: 'I can easily say that students don't really see the big picture and they don't really understand what it's all about'.

Workplace readiness. Although participants expressed different views on this matter, they all complained about the process followed in allocating them to an employer. Funders operating as training offices for CA(SA)s, all with a common interest in the transformation of the profession, get first choice of Thuthuka postgraduates when appointing accounting trainees. The process of allocating postgraduate students to potential employers is a lengthy, collaborative effort between Thuthuka administrators, SAICA and donors, and for much of their postgraduate year the participants did not have clarity on where they would be working the following year. They also had very little say about the outcome, and this created much discontent. One participant described a friend's experience where she

ended up being a trainee accountant at a firm in public practice, instead of the preferred commerce and industry organisation: 'I know my friend wanted to go into the financial management route. By [the] end of the day she was thrown into the auditing [route] and ... now she's not happy with that'. The participants felt that, unlike other bursary students, they had never had the opportunity to be exposed to a sponsor's business through vacation work, and therefore had been unable to build up any kind of relationship with or understanding of their (future) colleagues and the environment they would be working in full time after graduating. This held negative repercussions for their confidence levels in that other trainees, who had been bursary holders, were already an integral part (albeit at the most junior level) of the organisation, and this added a sense of exclusion to the other challenges of a new, unfamiliar work environment.

Some were intimidated by the challenges of the working environment and felt alienated by the withdrawal of support by the Thuthuka programme ('most of us, we feel like, as soon as we got to our first year articles, we feel like they drop us'). This sentiment was shared by the four participants working in a less transformed, very competitive firm (one of the Big 4 accounting/auditing firms, as opposed to the Office of the Auditor General of South Africa (AGSA), where the other four participants worked (refer to Table 3)). It appears that these participants did not perceive the environment to be conducive to training: 'you [were] even scared to ask because you feel like you're stupid'. In fact, one of the participants assigned to such an environment was not prepared to meet with the researcher, claiming that at that time he was 'not in a good place'. Another participant emphasised that a transformed environment was deemed less challenging (because it was a more welcoming culture), and therefore the preferred option: 'I find that people of colour tend to go to where they see more of themselves'. These participants described the environment as an important factor hindering the transformation of the profession: '[In] most of our audit firms you can't find black managers, [or] assistant managers, because people just want to finish their articles and go'.

According to one of the participants, the stringent monitoring and intense involvement and support of the Thuthuka programme indirectly and perversely compounded their difficulties in adjusting in the workplace:

The Thuthuka Project did bring us a bit relaxed [made us complacent about our personal responsibility to manage our time], it did relax us a bit because it was a matter of ... if I don't do this, someone else will do it for me, or ... I'll constantly be reminded of the meetings and I'll constantly be reminded of lectures.

Seven participants felt that their university education did not develop the skills needed for the workplace, and that they had initially found it difficult to adjust to the demands of the workplace: 'My first year was horrible'. Their dissatisfaction is further demonstrated by the following comments: 'I think the programme, as a means to pass your degree, it's perfect; but as a means to prepare you for the workplace, that's where the main weaknesses are'; 'They [SAICA Thuthuka programme] could do something in terms of preparing us for what to expect ... in the workplace'; and, 'Although [at university] you learn most of the stuff to do, but it's a huge adjustment going from varsity to the practical work place'.

Communication and information technology (IT) skills were perceived by six participants to be lacking. One participant explained that he had passed the IT-related modules at university, but in the workplace he was issued with a laptop and was expected to be as proficient as a first-day trainee from a privileged background who had grown up with laptops. The participant explained that if the trainee was not skilled enough then 'your manager thinks you're incompetent' and that 'it touches [undermines] one's confidence'. This negatively impacted on the audits that he had been exposed to.

Other participants perceived their communication skills to be lacking, and had found it difficult to ‘communicate with people in different levels, because we struggle during the meetings, internal meetings as well’. Another participant shared his initial fears of talking to the partner or doing presentations. One participant even mentioned that this feeling of ‘incompetence’ led him/her to consider suspending his/traineeship at one time: ‘for me my three years felt like it was like ten years, so I just wanted to get out of here’.

Discussion. As all participants passed QE I, comments were indeed overwhelmingly positive on the preparation of the Thuthuka programme for the professional examination. All participants had high expectations going to sit for QE I and had remained motivated. This finding is in contrast with the Charron and Lowe (2009) study that found that while the interest levels of three business school alumni sitting the Certified Public Accountant exam was high during the formal study period, motivation to prepare for and to take the exam was found to be low. Some participants made use of two identified positive features of the Thuthuka programme during their preparation for QE I, namely their ongoing access to tutors of the Thuthuka programme and their reliance on peer support by forming study groups. They claimed these contributed to their success in QE I.

All participants were unsuccessful in QE II/PPE, an examination in which professional competence and higher-order skills should be demonstrated (IRBA, 2013b; Stainbank & Ramatho, 2008). Factors contributing to the poor performance were acknowledgement by three participants to include their own sub-standard effort, while other participants mentioned work adjustment challenges and the loss of group support they had experienced during their involvement in the Thuthuka programme (for some participants, however, this continued during their preparation period for QE I). The latter resulted in a widely expressed demand for SAICA to extend the Thuthuka programme to include support during QE II/PPE preparation.

In response to the poor performance of the Thuthuka students in the 2011 QE II/PPE, SAICA introduced a QE II/PPE Thuthuka support programme in 2012 which offered students group sessions and individual sessions with lecturers. As one of the participants explained:

you can have one-on-one session . . . so it’s beneficial, and we get assignments and homework where you can just go and sit and write a question, and then you can come back and sit with the lecturer and then they can assess your writing skill, [whether you] are earning the marks, [and] . . . identifying the issues.

All 12 participants participated in the 2012 SAICA QE II/PPE Thuthuka support programme and eight of them passed the 2012 QE II/PPE. This serves as an indication that an extended Thuthuka support programme may have merit. No further views were obtained from participants on the QE II/PPE Thuthuka support programme.

Nearly all participants perceived that their higher-order skills were not sufficiently developed during their undergraduate and post graduate studies for the demands of QE II/PPE. Participants voiced concerns about their development of higher-order skills such as analytical and critical thinking skills in order to see the ‘big picture’ and to solve multi-disciplinary practical problems. From participants’ negative views, it further appears some skills needed in the workplace were indeed lacking, especially IT and communication skills. These skills are frequently cited as being essential for an accounting professional to possess (Jackling & De Lange, 2009; Mohamed & Lashine, 2003; Siriwardand & Durden, 2014). That English is not the first/home language of any of the participants is an obvious explanation of their inadequate oral communication skills (which is in accordance with Gray (2009)), and has been exacerbated by the inadequacy of the skills of the high

teachers they had previously encountered ('[At] high school you're doing English but you're doing English in your own language').

The aforementioned concerns could not only be ascribed to the shortcomings in the Thuthuka programme, because skills are expected to be developed at the workplace (Kavanagh, Hancock, Segal, Howieson, & Kent, 2010) and the participants had been trainee accountants for 18 months when they sat for QE II/PPE. There is, however, agreement that skills development should also be embedded in professional accounting programmes of tertiary institutions (Hancock et al., 2009) and negative views shared by participants cast some doubt on whether such skills were sufficiently developed.

Participants' views that the stringent monitoring and intense involvement and support provided by the Thuthuka programme indirectly and perversely compounded their difficulties in adjusting in the workplace are an important finding, not only for the Thuthuka programme but for support programmes in general. It suggests that support programmes should foster independent learning. Venter and De Villiers (2013) claim that the significance of QE I for both students and universities has resulted in a 'teaching towards the test' approach being adopted by universities. This could hamper students' ability to undertake independent learning (learner autonomy and self-regulated learning (Chau & Cheng, 2010)), where autonomy encompasses reflection and freedom of choice, as well as decision-making about what and how to learn, self-direction and accepting responsibility (Andrade & Bunker, 2009). The concept of self-regulated learning, on the other hand, tends to highlight a need to guide students towards mastering the ability to direct their own learning processes, to teach oneself (Schloemer & Brenan, 2006).

All participants criticised the process followed in allocating them to an employer. It was perceived as lengthy and did not recognise Thuthuka students' preferences. Whilst studying at university participants were not exposed to their future workplaces, unlike other bursary students who had an opportunity to do vacation work. It therefore appears that even before the Thuthuka students joined the professional accounting environment, they were destined to experience a sense of closure. The study therefore indicates that regardless of accounting firms' efforts to hire black trainees and the on-going support of the Thuthuka programme, experiences of some of the trainees belie the appearance of inclusion (also found in the study by Hammond et al. (2009)). Closure was less apparent for those doing their traineeship in a transformed environment, specifically at the AGSA where 79% of staff are black (AGSA, 2013), and where the auditees, the South African public sector, have staff complements that reflect the demographics of the country (NPCSA, 2013).

Summary of Identified Features Deemed Necessary for Support Programmes to Assist Socio-Economically Disadvantaged Students

The findings of the study point towards an impact wider than simply the Thuthuka programme. The considered features could be applicable to a wide range of support programmes for socio-economically disadvantaged students to enter a restrictive market. These, together with literature support, are summarised in Table 4.

From the above, it is clear that a support programme for socio-economically disadvantaged students goes beyond providing financial aid. It requires a multifaceted programme with admission requirements recognising shortcomings in the feeder school systems (e.g. limited resources and indifferent career guidance) and it should be aligned with students' study periods. Support programmes should involve various stakeholders; support students holistically by addressing students' social and academic needs; provide

Table 4. Summary and explanation of identified features.

Identified features	Discussion
Stakeholder involvement	Much of the growth and sustainability of the Thuthuka project could be ascribed to the involvement of various role players (a combined effort of SAICA, the NSF, the Department of Higher Education and Training, the AGSA and public firms). Butler (2014) suggested such collaborative partnerships should not only include financial support, but also allow for graduate curricula to be aligned to industry competency requirements
Accepting a social responsibility	To dismantle barriers of a restricted market requires awareness, and educators and students could participate in this process. For Thuthuka, this could be done by involving university lecturers of SAICA-accredited programmes to inform accounting teachers at disadvantaged schools on the nature and education demands of the chartered accounting profession. Thuthuka Bursary agreements could also include an element of community service in the form of work in rural communities (possibly the students' communities of origin) to create awareness (including awareness among young learners) of the chartered accounting profession, and academic pathways to qualification, and to act as role models
Admission considerations	The admission requirements should be considered. This should be done by taking account of the school systems to which disadvantaged students were exposed. In the Thuthuka context, the apartheid legacy of limited resources and indifferent career guidance (Pym & Kapp, 2013; Mdepa & Tshiwula, 2012) was considered
Duration of the support Social support	The duration of the social and academic support should be considered. It appears that a support programme throughout a student's study period has merit The social needs of students, such as their living arrangements, social interaction (O'Sullivan et al., 2011) mentoring opportunities, counselling services and motivational workshops (Jones et al., 2008) should be considered. A dedicated support programme director appears to be critical and this is in line with Butler's (2014) recommendation that a 'case manager' be appointed. Based on support drawn from the literature (Foma, 2013; Marshall, 2014; Stewart et al., 2011) and the shortcomings identified and voiced by participants in this study, it appears that formal guidelines for the mentoring programmes should be established and these should also be formally monitored and evaluated
Academic support	These aspects include tutoring (small groups), other education enrichment activities, peer learning and continuous monitoring (Butler, 2014; Jones et al., 2008). Academic programmes could be focussed on enhancing skills development, which for Thuthuka students appears to be most necessary in IT, communication and some higher-order skills. Academic progress should be monitored and evaluated
Workplace experience	Butler (2014) has identified a need for more internships and apprenticeships to be created by industry as these are an important feature of an effective support programme for socio-economically disadvantaged students. The findings of the study suggest that Thuthuka students should be exposed to the workplace at an earlier stage. A different model could be considered whereby Thuthuka students alternately work and study for limited periods. Including work-integrated learning elements such as work placements appears to be an effective vehicle for the development of some generic skills (Paisey & Paisey, 2010) which could additionally cultivate a positive attitude towards life-long learning (Star & Hammer, 2008); it might even counteract initial barriers to professional entry. Such an early introduction to the workplace, under less stressful circumstances, could assist in removing closure perceptions.

Identified features	Discussion
Regular review of the support programme	Support programmes should be regularly assessed to determine whether the students are developing the expected competencies. Academic success should not be the only consideration, but students should have the competencies (especially higher-order skills) to be able to adjust to the workplace. A balance should be maintained between the extent of academic support and fostering independent learning. The findings of the study question the ability of a confined, intensely supported programme, such as the Thuthuka programme, to foster independent learning abilities. Measures could be introduced to continuously assess learner autonomy and self-regulated learning elements of the Thuthuka programmes, thereby encouraging students to become independent learners

opportunities for students and educators to accept social responsibilities, and expose students to industry whilst studying.

Conclusion and Areas Identified for Future Research

Drawing on social closure theory, this article reports on the journey undertaken by the first cohort of Thuthuka students. Their perceptions of a specific intervention, the Thuthuka programme, which is used by SAICA in its efforts to transform the accounting profession, were investigated. The findings suggest that, reflecting the humble backgrounds of these students, their limited prior awareness of the accounting profession and the lack of accounting professionals as role models in their lives strongly contribute to their continued experience of social closure.

The findings of the study suggest features for a support programme to assist socio-economically disadvantaged students to enter a restrictive market. A multifaceted programme that involves various stakeholders is suggested. It should provide social and academic support, create opportunities for students and educators to accept some social responsibility and expose students to workplace experience whilst studying. An important feature is the need for regular assessment of the support programme to determine whether students have developed the required competencies, and to verify that a balance has been maintained between the intensive academic support and the need to foster independent learning.

This study shows that longer-term implications of the Thuthuka programme (focussing solely on achieving success in QE I as opposed to developing higher-order skills and being able to adjust in the workplace) should be considered, and addressed by the introduction of an appropriately designed intervention. It appears that the first cohort of Thuthuka students lack certain higher-order skills and IT and communication skills, which impacted their performance in the final professional examination and their ability to adjust to the workplace. These should be given prominence in the Thuthuka programme. It is further posited that without competence in higher-order skills, initial obstacles to professional entry will not be surmounted.

The study has certain limitations which create opportunities for future research. Only those first cohort Thuthuka students who had passed QE I participated in the study. It is highly likely that if the 14 Thuthuka students who failed the 2010 QE I had been included in the study, their views on the success of the Thuthuka programme for QE I preparation (which was not the main focus of this study) would have been different. A longitudinal

study could thus be profitably conducted in which a Thuthuka student is tracked throughout the entire programme, recording the changes in his views as he progresses academically, and testing and evaluating the effectiveness of interventions offered.

Although participants commented on their perceived work-readiness after being exposed to the Thuthuka programme, no attempt was made to determine the quality of their work experiences, or the knowledge and skills the students gained during their traineeships. A future qualitative study could establish whether Thuthuka students reached the intended SAICA training outcomes at the completion of their traineeships, and could identify the challenges that they experienced and the support they received from their training firms and from SAICA along the way. The differences in the work environments to which the Thuthuka students were exposed during the first 18 months of their traineeships were not investigated, and thus their influence on skills development is an area ripe for investigation. A follow-up study could determine the influence of the training environment on skills development and on the dismantling of social closure.

Notwithstanding the above limitations, findings emerging from this study could have an impact on the future transformation initiatives of the South African accounting profession, as they will assist SAICA and Thuthuka Bursary Fund trustees to review the current programme, especially in the light of the fact that it does not appear to equip Thuthuka students with the skills and confidence they require to overcome social closure based on race (and class) within the profession. The findings are of interest to other parties involved in the introduction or maintenance of support programmes for socio-economically disadvantaged students, to either benchmark the features of their existing programmes or to consider the features suggested by this study for possible inclusion in new programmes.

Disclosure statement

No potential conflict of interest was reported by the author.

Note

¹Since 2013, QE I has been replaced by the Initial Test of Competence (Part I), and from 2014 onwards QE II will be replaced by a professional examination (Part II) (SAICA, 2010), but the participants in this study were not exposed to these changes.

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Appendix 1. Interview questions: Thuthuka students

Question 1: Tell me about yourself – where you were born, and brought up, your family, school and university experiences and a bit about your personal life.

Question 2: Why did you decide to become a CA(SA)?

Question 3: How did you experience the Thuthuka programme?

Question 4: From what in the Thuthuka programme did you benefit most, and why?

Question 5: What do you perceive to be the challenges/shortcomings of the Thuthuka programme?

Question 6: Do you have any recommendations on how the Thuthuka programme must be changed to add more value?

Question 7: What do you think of the manner in which your university with their Thuthuka programme prepared you for QE I?

Question 8: What went wrong in QE II/PPE?

Question 9: How do you experience your workplace as a trainee accountant?

Question 10: Do you have any advice to transform the SA CA profession?