Possible risks related to student academic success in Income Tax N6 at two TVET colleges in the Western Cape province

by
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DECLARATION

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ABSTRACT

Accompanying the widening of access to higher education, students are increasingly less prepared for higher education studies and more at risk of dropping out or taking longer to complete their studies. This study has identified a knowledge gap to determine possible risks that influence student academic success in Income Tax N6 at two Technical and Vocational Education and Training (TVET) colleges in the Western Cape province, South Africa. For the empirical part of the study, abductive logic and a mixed methods design within a pragmatic knowledge perspective was used to investigate possible risk areas that may influence student success in Income Tax N6, thus contributing to a possible success profile based on potential risk factors that could influence student success. This approach provided the space to suggest practical applications and solutions towards student support and interventions for improved study success in Income Tax N6. The research drew on quantitative and qualitative data to determine the nature and extent of the contextualised problem. A self-scored questionnaire survey was conducted among 142 out of a possible 150 students enrolled for Income Tax N6 at two participating TVET colleges. Quantitative data were generated for the first five categories of the questionnaire, which consisted of eighteen sub-sections as fields of information that could help identify possible risk areas. The sixth survey category generated qualitative data, where students answered questions that could assist lecturers to improve classroom teaching and learning. The questionnaire survey was followed by individual interviews with two full-time lecturers in Income Tax N6 at one of the participating TVET colleges. As a further data source, policy documentation from the two participating TVET colleges was also analysed. In terms of data analysis, the quantitative data were analysed using the Statistical Package for Social Sciences software program to identify variables that might point to the possible profile of a successful student in Income Tax N6. Student responses to the open-ended questionnaire items and the transcribed interviews with teaching staff in Income Tax N6 were then analysed for themes and categories of meaning by using standard content analysis procedures. The conclusions drawn from the study indicate that the qualifications of a student’s parent/guardian matter when it comes to student support and increasing student risk. A major risk factor for TVET student success in Income Tax studies appears to be the broadening of access to higher education institutions against the background of the availability of National Student Financial Aid

Scheme bursaries. It would further seem that students with below-average levels of prior academic achievement typically demonstrate poor predictive test calibration and an overestimation of their actual performance, whereas students with relatively higher levels of academic standing produce more accurate predictions. Student support seems to be an important factor that might contribute to success for the investigative group. Such structures include supportive lecturers and additional student support structures such as free psychology services to assist students with personal and other problems. Support also involves specialised staff for conducting concession assignments for students with disabilities. A final conclusion that emerged from the study was that lecturer experience might play an important role in the academic success of the research group. Lecturer experience, accompanied by a caring attitude of a department/faculty also seem to contribute towards student success. Students of all age groups and from various cultural and educational backgrounds enrol in the TVET college sector, also in the Financial Management programme. Student success in a subject such as Income Tax, with its many annual adjustments, remains a major challenge – not only for students, but also for lecturers – and could potentially have major implications for any TVET institution. Despite many challenges, certain institutions still manage to maintain high levels of throughput and retention. However, continued research is needed to inquire into the range of reasons why TVET students fail to be successful in their studies.

OPSOMMING

In die lig van die verbreding van toegang tot hoër onderwys is studente toenemend minder voorbereid op hoëronderwysstudies en loop hulle ŉ groter gevaar om hul studies te staak of langer te neem om hul studies te voltooi. Hierdie studie voldoen aan die behoefte om moontlike risiko's te bepaal wat die akademiese sukses van studente in Inkomstebelasting N6 by twee Tegniese en Beroepsgerigte Onderwys- en Opleiding-(TBOO-)kolleges in die Wes-Kaap, Suid-Afrika beïnvloed. Vir die empiriese deel van die studie is abduktiewe logika binne ŉ pragmatiese kennisperspektief gebruik om deur ŉ gemengde navorsingsontwerp moontlike risikogebiede te ondersoek wat die student se sukses in Inkomstebelasting N6 kan beïnvloed. Op grond van hierdie resultate word ŉ voorlopige suksesprofiel voorgestel, gegrond op potensiële risikofaktore wat studentesukses kan beïnvloed. Hierdie benadering bied die potensiaal om praktiese toepassings en oplossings voor te stel rakende studenteondersteuning en -intervensies vir verbeterde studiesukses in Inkomstebelasting N6. Die navorsing betrek beide kwantitatiewe en kwalitatiewe data om die aard en omvang van die gekontekstualiseerde probleem te bepaal. ŉ Totaal van 142 uit ŉ moontlike 150 studente in Inkomstebelasting N6 by twee TBOO-kolleges het aan ŉ vraelysopname deelgeneem. Kwantitatiewe data is vir die eerste vyf kategorieë van die vraelys, bestaande uit 18 onderafdelings gegenereer met die oog op die identifisering van moontlike risikogebiede te identifiseer. Die sesde afdeling van die vraelys het bestaan uit kwalitatiewe data, waar studente gevra is na terugvoer wat dosente kon help om klas-onderrig en –leer te verbeter. Die vraelysopname is opgevolg deur individuele onderhoude met twee voltydse dosente in Inkomstebelasting N6 by een van die deelnemende TBOO-kolleges. As ŉ verdere databron is dokumentasie van die twee deelnemende TBOO-kolleges ontleed. Wat data-ontleding betref, is die kwantitatiewe data met behulp van die 'Statistical Package for Social Sciences'-sagteware ontleed om veranderlikes te identifiseer wat kon dui op ŉ moontlike profiel van ŉ suksesvolle student in Inkomstebelasting N6. Studente se terugvoer op die oop vraelysitems en die getranskribeerde onderhoude met onderwyspersoneel in Inkomstebelasting N6 is vervolgens ontleed vir temas en kategorieë van betekenis deur van standaardprosedures vir inhoudsontleding gebruik te maak. Die gevolgtrekkings uit die studie dui daarop dat die kwalifikasies van ŉ student se ouer of voog bepalend is vir studente-ondersteuning en studentesukses. ŉ Verdere risiko vir studentesukses is die

verbreding van toegang tot hoëronderwysinstellings teen die agtergrond van die beskikbaarheid van beurse van die Nasionale Finansiële Hulpskema vir Studente. Dit blyk dat studente met ŉ ondergemiddelde vlak van voorafgaande akademiese prestasie tipies ŉ swak voorspellende toetskalibrasie en ŉ oorskatting van hul werklike prestasies toon, terwyl studente met ŉ betreklik hoër akademiese vlak ŉ akkurater voorspelling lewer. Institusionele studentesteun blyk ŉ verdere belangrike faktor te wees wat tot studentesukses kan bydra. Sodanige steunstrukture behels hoofsaaklik ondersteunende dosente en bykomende strukture soos gratis sielkundige dienste om studente met persoonlike en ander probleme te help. Dit sluit ook gespesialiseerde personeel in vir die uitvoering van konsessieopdragte vir studente met gestremdhede. ŉ Finale gevolgtrekking uit die studie is dat dosentervaring ŉ belangrike rol in akademiese sukses van studente kan speel. Daar is gevind dat ŉ sorgsame of empatiese houding van ŉ departement/fakulteit tot studente se sukses bydra. Studente van alle ouderdomsgroepe en afkomstig van verskillende kulturele en opvoedkundige agtergronde, registreer in die TBOO-kollegesektor - ook in die Finansiële Bestuursprogram. Om suksesvol te wees in die vak Inkomstebelasting, met sy vele jaarlikse aanpassings, bly ŉ groot uitdaging – nie net vir studente nie, maar ook vir dosente aan TBOO kolleges. Ondanks baie uitdagings slaag sommige instellings steeds daarin om ŉ hoë vlak van studente-deurset en -retensie te handhaaf. Hierbenewens word daar voortgesette navorsing benodig wat die veelvuldige redes kan bepaal waarom TBOO studente nie suksesvol is in hul studies nie.

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CHAPTER 1

ORIENTATION TO THE STUDY

1.1 MOTIVATION FOR THE STUDY

Student retention and success are major concerns among higher education institutions (HEIs) and institutional researchers worldwide. Underpreparedness of students in terms of academic skills development and study and thinking skills, personal issues and lack of planning for future success that occur in the transition from school education to post-school education are some of the concerns raised by studies and other documents. Such literature include those by Bean (1980); Astin (1984); Kember (1989; 1995); the Ministry of Education (2001); Thomas (2002); Louw (2005); Koen (2007); Scott, Yeld and Henry (2007); and Tinto (1975; 1987; 1993; 1997; 2000; 2006; 2014).

Beckstead (2017), for instance, reports that more than 75% of students who are required to take remedial classes in higher education in the USA never graduate. She states that of the approximately 70% of American students who study at four-year colleges, less than two-thirds eventually graduate. According to Kuh, Kinzie, Schuh and Whitt (2011), profound changes are occurring in student bodies, disciplines and pedagogical approaches worldwide, which make it difficult to maintain excellence and high graduation rates at HEIs. They add that in terms of costs and potential benefits to students and society, the stakes are much higher today for college-going students than at any other point in history. Kraak and Hall (1999) state that graduates struggle to find employment in a malfunctioning labour market, but in order to become economically self-sufficient in an information-driven world economy, some form of post-school education is considered non-negotiable. Kuh et al. (2011) further state that this realisation influences all demographic groups, bringing waves of historically underserved and underprepared students to campuses worldwide. In South Africa it is estimated that approximately 30% of students studying a three-year diploma course will only graduate in five years and that 62% will never graduate (HESA, 2014).

A number of salient factors apparently play a role in student dropout rates at colleges. For example, the inability to balance formal education, a full-time job and family responsibilities is reportedly one of the top reasons for students dropping out of studies (Beckstead, 2017). Family support also seems to play a vital role in helping students to be successful in their studies (Luckadoo, 2013; Neufield, 2011). Even in a developed country such as the USA, 40% of college dropouts have parents with nothing beyond a high school diploma (Beckstead, 2017), while in South Africa, many students in Technical and Vocational Education and Training (TVET) colleges are first-generation students coming from low-income families with little or no formal education (Bitzer, 2009). This problem is further articulated by Statistics South Africa, which briefed the Parliamentary Portfolio Committee on Higher Education and Training about the readiness of universities and TVET colleges in South Africa to accept the 2017 intake of students (PMG, 2016). The committee provided in-depth background information to contextualise the problems that had surfaced by 2016 and stated that although many South African children had received their education within a politically democratic dispensation since 1994, their material and life circumstances had not allowed them to achieve their full potential. The Department of Higher Education and Training (DHET) confirmed during this portfolio briefing that the government had undertaken to provide R2.46 billion required for grants to all students from poor families as well as for those in families with an income below R600 000 per annum – the so-called missing middle (PMG, 2016). The missing middle group refers to those students who come from families with income levels above the National Student Financial Aid Scheme (NSFAS) threshold, but who still cannot afford post-school education (MHET, 2017). Students qualifying for NSFAS support would not have to pay registration fees and the missing middle students would be covered by an 8% gap-funding grant. De Villiers (2017) points out that at Boland College, for instance, almost half of the 68 students in the Financial Management programme (Paarl campus) are studying with NSFAS bursaries.

Encouragement from course lecturers and peers, proper institutional academic planning and student preparation also seem to be key factors in promoting academic progress (Strahm & Danaher, 2005). In addition to lifting financial constraints for students, numerous other factors appear to be important in potentially promoting student academic success.

Concerning student failure and dropout, a study by Louw (2005) proposes a holistic framework for student support at institutions for agricultural studies by using Tinto's (1975; 1993) student integration model as an interpretive framework. Louw's study concluded that student success is not only determined by either student-related or institutional-related factors and that one should be careful not to draw conclusions based on a single set of factors. Factors that influence student success or failure are therefore complex and require in-depth and contextualised inquiry. Any simplified explanation or generalisation of student persistence and study success is highly problematic, because the relationships among academic, social, institutional and personal factors remain contested (Rhodes & Nevill, 2004; Terenzini, Springer, Pascarella & Nora, 1995; Terenzini, Springer, Yeager, Pascarella & Nora, 1996). Furthermore, Coley, Coley and Lynch-Holmes (2017) acknowledge that taking sustainable and measureable steps in improving student learning, success and persistence-to-degree completion proves challenging. These authors also indicate that whether we measure success by persistence to graduation, by transfer success from school to tertiary institutions, by time to graduation or by improving the quality of attaining learning outcomes, we know that most students might need some or other form of support to be successful.

1.2 THE RESEARCH PROBLEM

Accompanying the widening of access to higher education, students are increasingly less prepared for higher education studies and more at risk of dropping out or taking longer to complete their studies. One contributing factor is that the South African school system does not effectively contribute to preparing students for post-school studies (Scott et al., 2007; Visser & Van Zyl, 2013). This problem has received much attention from researchers (see, for instance, Garrison & Rekkendal, cited in Kember, 1995) and interest in the problem is not limited to student retention at school, but also extends to higher education. Academic readiness and preparedness for higher education studies therefore appears to be one of the major risks for student success, while the broadening of access because of NSFAS bursaries and other forms of financial support may also contribute significantly towards academic risk.

Within the context of this study, the course in Financial Management is currently offered at TVET colleges as a part-time or a full-time option. In order to gain access to the course, students need to pass Accounting as a subject in their Grade 12 national examinations. The course also attracts a diverse body of students from different ethnic, cultural and language backgrounds.

The question of diversity in students' backgrounds had been pointed out by several authors as contributing to academic risk (Fleming, Shire, Jones & Pill, 2004; Luckadoo, 2013; Marshall, Adams, Cameron & Sullivan, 2000). Gardiner (1994), for instance, identified factors within diverse student bodies that provide challenges for educators.

These include issues such as capacity for critical thinking and complex problem solving, differences in respect for people different from oneself, differences in ethical behaviour, a variety of attitudes and inclinations towards lifelong learning and varying levels of capacity for effective interpersonal interaction and teamwork. In addition, the variety in the cognitive abilities of diverse bodies of students significantly contributes to teaching and learning challenges that are not easily overcome (Green, Wolf & Leney, 1999).

In the USA it was found that differences in college success across racial/ethnic and income groups narrow when students have the requisite academic achievement and relevant non-academic skills (ACT, 2007). Academic factors such as a good high school grade point average (GPA) and good scores on academic readiness tests seem to predict the potential for academic success accurately for up to 68% of variables. On the other hand, non-academic factors, such as individual psychological factors, have a positive correlation with first-year college GPA and in predicting college success (Study in the USA, 2017). Other significant predicting factors (up to 32% of variance) include students' academic self-confidence, being socially connected, students' general levels of determination, social and communication skills, goal tenacity, effective study skills and emotional control. The study did not, however, include family and career-development factors in the predictive model (ACT, 2007). Coley et al. (2017) reported on the results from the ACT study data in a later study, mentioning that only four in ten students actually achieved their degrees within four years, and only six in ten students successfully completed their college degrees in six years. That leaves at least four out of ten students in the particular cohort who were unsuccessful in their studies.

In South Africa and specifically in Financial Management studies, TVET colleges can pass students if they complete four prescribed N6 subjects (Income Tax N6 included), whereafter they qualify to enrol for the National Certificate in Financial Management (NCFM). Some part-time students have the necessary relevant practical experience, but they still need an 18-month theoretical component to qualify for the National Diploma in Financial Management (NDFM). Part-time students who obtain the NDFM could qualify to get promoted at their site of employment.

During 12 years of teaching experience in the TVET college sector, I observed as lecturer that many students are first-generation students who come from low-income, less formally educated families. For many students personal issues such as a low self-esteem and the management of their own finances often surface as risk areas that prevent them from being academically successful. The current NCFM constitutes in part a taught course and after completing 18 months of theory, students qualify for the certificate, which is the equivalent of a National Qualifications Framework (NQF) Level 5 qualification (SAQA, 2016). Students have the option to do an 18-month practical component after the theory part to obtain a national diploma (the NDFM), which is equivalent to an NQF Level 6 qualification (SAQA, 2016). Income Tax N6 is one of four subjects taught in Financial Management at N6 level at TVET colleges. From my teaching experience I increasingly also realised that students struggle to be successful in Income Tax N6 because they battle to apply taxation laws to case studies, while repeat students struggle to keep up with taxation laws that are amended annually in Parliament by government.

Although the reasons for students discontinuing their studies might be manifold, the goal of student retention efforts remains the same internationally – and also across all TVET learning facilities in South Africa – namely to assist students to be successful in their studies (Kerka, 1995; Kuh et al., 2011). Students who are academically unsuccessful run the risk of not only losing and wasting private and public resources, but may also suffer significant social and personal loss (McGivney, 1996).

The essential problem in this study was stated as the challenge to identify factors that possibly influence student academic success in one course (Income Tax N6) within TVET colleges. Two TVET colleges in the Western Cape province were selected as cases for inquiry and although a holistic approach to determine student success did not seem feasible for the scope of this study, its findings could contribute towards suggesting possibilities and options for student support and interventions to promote study success in the Income Tax N6 course in general.

1.3 RESEARCH QUESTION

The following research question was formulated for the study: What are the possible risks that influence student academic success in Income Tax N6 at two TVET colleges in the Western Cape province, South Africa?

1.3.1 Research aim

The aim of this study was thus to identify possible risk factors that might influence student academic success in Income Tax N6 at two TVET colleges. The spectrum of possible academic risks in this explorative study was limited to six broad categories using an adapted self-scoring student success questionnaire. The risk areas explored included (a) academic skills development, (b) study and thinking skills, (c) personal issues, (d) planning for the future, (e) resource needs and (f) general issues. The questionnaire was followed by interviews with teaching staff in Income Tax N6 in order to determine lecturer-perceived factors.

1.3.2 Research objectives

In particular, the objectives of the study were threefold:

- To identify possible risk factors that may prevent students from being successful in Income Tax N6.
- To draft a preliminary success profile of students in Income Tax N6.
- Based on potential risk factors and a tentative success profile, to suggest possibilities towards student support and interventions to promote study success in Income Tax N6.

1.4 RESEARCH DESIGN AND METHODS

Each college has its own learning culture and institutional context, and therefore the motivation behind studying and being successful across different institutions might be different (Billet, 2013). There may also be different motivations between part-time and full-time students at the same institution. After teaching Income Tax N6 to both part-time and full-time students at two different campuses within the same TVET college, I realised that a 'one-size-fits-all' approach to identifying student success is not possible (also see Metz, 2004; Tinto, 2006). An investigation into the generic features of a successful Income Tax N6 student is therefore only a starting point that could assist lecturers and institutions in analysing and better understanding key issues that might contribute to student success.

Two TVET colleges in the Western Cape province participated in the study. Only full-time students from Boland College (Paarl and Stellenbosch campuses) and Northlink College (Tygerberg campus) completed a self-scored questionnaire survey. A total of 142 out of a possible 150 students participated in the study, which represents a 95% response rate. The initial aim was to obtain at least an 80% response rate.

This study was based on the Framework for an Integrated Methodology (or FraIM) as the most appropriate mixed methods design for the purpose of this study (see Plowright, 2011). The study utilised abductive logic as a research approach within a pragmatic knowledge perspective (see Bryman, 2006; Creswell, 2009; Pandey, 2019; Plowright, 2011; Tashakkori & Teddlie, 2003) to investigate possible risk areas that may influence student success in Income Tax N6 at two TVET colleges. The study outcome was foreseen as possibly contributing to a preliminary success profile based on potential risk factors that could influence student success. This approach provided the space to suggest practical applications and solutions towards student support and interventions for improved study success in Income Tax N6 (also see Creswell, 2009; Patton, 1990). The research drew on both quantitative and qualitative data to determine the nature and extent of the contextualised problem (see Cherryholmes, 1992; Creswell, 2009; Morgan, 2007; Pandey, 2019; Rossman & Wilson, 1985). Quantitative data were generated for the first five categories of the questionnaire, which consisted of eighteen sub-sections as fields of information that could help identify possible risk areas. The majority of the questions for each field were taken from the work of Ellis (1997). For each question item a five-point Likert scale was used, where '5' indicated that a particular statement is always true for a student and '1' that the statement is never true. Each of the 18 fields consisted of 8 questions, where the highest score for each field was 40. The total for each field was then transferred to a student success profile sheet in order to determine potential academic risk areas for students (see George, 2017).

The questionnaire survey was followed by individual interviews with two full-time lecturers in Income Tax N6 at one of the two participating colleges. The lecturers at the other institution were not considered since I and a colleague were involved as course lecturers and to prevent possible bias. As a further data source to enhance triangulation policy documentation from the two participating TVET colleges was also analysed.

In terms of data analysis, the quantitative survey data were analysed using the Statistical Package for Social Sciences (SPSS) software program to identify variables that might point to the possible profile of a successful student in Income Tax N6. Student responses to the open-ended questionnaire items and the transcribed interviews with teaching staff in Income Tax N6 were subsequently analysed for themes and categories of meaning by using standard content analysis procedures (see Henning, Van Rensburg & Smit, 2004).

The rationale behind the selection of several 'fields of risk' was as follows (also see Addendum H for a draft example of the questionnaire):

- *(a) Reading, writing, speaking and listening skills and (b) Learning styles, memory, study skills and creative thinking skills*

  Academic challenge represents a range of activities, from time spent studying to the nature of intellectual and academic tasks students are expected to perform at high levels of accomplishment. Important to a high-quality undergraduate experience is not only time spent on academic reading and writing, but also whether the amount and nature of the work stretches students to previously unrealised levels of effort, understanding and accomplishment (Kuh et al., 2011: 177–178).

- *(c) Motivation, self-esteem, personal relationships, conflict resolution and health and (d) Time management, money management, personal purpose, career planning*

  Personal issues deal with the ways in which students' interpersonal network affirms their decision to pursue a college qualification. Factors such as students' belief that family members expect them to finish a qualification (Munro, 1981), a caring attitude of a department/faculty (Lundquist, Spalding & Landrum, 2002) and access to people within the institution with whom to discuss personal problems (Mallinckrodt, 1988) all carry weight towards whether students will be successful in their studies or not.

- *(e) Support resources*

  Support resources address the attitudes students develop towards the college based on how well it meets their out-of-classroom, college-related needs (Astin & Scherrei, 1980; Bean, 1985; Braxton & Brier, 1989; Pascarella, 1985).

The sixth field (f) generated qualitative data, where students were required to answer questions that can assist the lecturer to improve the classroom environment.

Possible risk areas for student failure were then identified and for each field the areas of high and medium risk were pointed out in the student success profile.

Lecturers in Income Tax N6 were interviewed two weeks after the student survey was administered about the ways in which they conduct their classes and how their teaching environments could possibly be linked to student responses. The majority of questions (teacher interview questions) were drawn from the College of Education and Human Development (2017). The following categories of questions, as suggested by Krueger and Casey (1994), were used: a) an opening question in order to get to know the lecturer better, b) an introductory question to introduce the general topic of discussion, c) a transitional question that serves as logical link between the introductory question and the key questions, d) key questions that require the greatest attention in the subsequent analysis and e) ending questions that close the discussion and are regarded as the 'all things considered' and final question.

The lecturers who participated in the study also provided additional information in the form of institutional policy documents. This was most useful in maximising evidence in keeping with the principles of triangulation. In-depth detail concerning the research methodology is discussed in Chapter 4.

Sound ethical clearance procedures were followed to a) administer the questionnaires to students enrolled for Income Tax N6 at the two TVET colleges and b) conduct interviews with two of the lecturers teaching the subject Income Tax N6.

1.5 CONCLUSION

The study commenced in 2017 and the questionnaire was administered as soon as institutional and ethical clearance was obtained. In this orientation chapter the motivation for the study was discussed, the research problem was established and the primary research question was posed. This was followed by a brief description of the research design and methods for the empirical part of the study. Chapter 2 will outline key concepts and theoretical perspectives regarding student success in higher education, followed by Chapter 3 that contextualises the study. Chapter 4 provides a detailed description of the research design and methodology while Chapter 5 reports on the findings of the empirical part of the study. In Chapter 6 the conclusions and implications of the study are presented and aims to answer to the aim and objectives of this study.

CHAPTER 2

KEY CONCEPTS AND THEORETICAL PERSPECTIVES

2.1 INTRODUCTION

Student attrition from courses and programmes worldwide has been accepted and reported as a general problem. Garrison and Rekkendal (as cited in Kember, 1995) has observed earlier that this problem has received much attention from educational researchers over many years. However, interest in student success and student retention has increased worldwide (Commodore, Baker & Arroyo, 2018; Gardner & Brooks, 2018; Kahu & Nelson, 2018; Murtonen, Gruber & Lehtinen, 2017; Van der Zanden, Denessen, Cillessen & Meijer, 2018) and also in South Africa (Lubbe & Coetzee, 2018; Needham, 2018; Papageorgiou & Callaghan, 2018). This interest is not limited to student success and retention at school level, but also focuses on higher education. Countries worldwide consider learner retention at school level as an important indicator for study success, as school retention determines, inter alia, the effectiveness of the basic education school system (Allen, Wright, Cranston, Watson, Beswick & Hay, 2018; Polesel & Freeman, 2015; Scwab, 2018; Vera, Polanin, Polanin & Carr, 2018). Ultimately, many elements of a country's economic well-being are related to how well its school system functions (Hakobyan & McLaren, 2016; Rumberger & Losen, 2017).

The World Economic Forum releases a global competitiveness report on the state of world economies annually (Williams-Grut, 2016). Covering 140 economies, the Global Competitiveness Index 4.0 measures national competitiveness, defined as the set of institutions, policies and factors that determine the level of productivity. According to the most recent report, South Africa dropped from 62nd to 67th out of 140 countries and remains second behind Mauritius in the sub-Saharan Africa division (Schwab, 2018). The report states that 12 pillars of competitiveness are taken into consideration to determine the top school systems in the world. Macro-economic environment, infrastructure, labour market efficiency, health of the population and primary school education are, among others, used as indicators to rank the top school systems. According to this ranking, the top 11 countries in the world are Finland, Switzerland, Belgium, Singapore, the Netherlands, Qatar, Ireland, Estonia, New Zealand, Barbados and Japan. Finland tops the global education ranking system and is known for having all learners, regardless of ability, in the same classroom. As a result, the gap between the weakest and strongest learners is marginal and can be mainly ascribed to low numbers of learners in classes. Finnish schools, for instance, require relatively little homework from learners and have only one mandatory test at the age of 16.

In South Africa, the school system, which underpins the post-school scenario, is mainly geared to prepare learners for the National Senior Certificate (NSC) examination (Grade 12). According to a report by Africa Check (2016), four levels of achievement is possible: a straight NSC pass, or an NSC pass with admission to a higher certificate, a diploma or a bachelor's degree. The latter achievement level allows a learner to enrol at a university, university of technology or TVET college. In 2013, over 30% of the 562 115 students who wrote the NSC examination achieved a bachelor's pass – the highest pass rate for admission into university education thus far. Motshekga (2019) reports that the matric pass rate increased from 76.5% in 2017 to 79.4% in 2018. Students enrolling at post-school TVET colleges such as Northlink and Boland colleges mainly originate from the Western Cape province. In 2018, the Western Cape was fourth out of nine provinces in South Africa with a Grade 12 pass rate of 83.2% (Motshekga, 2019). The Department of Basic Education (DBE), and its quality control body, Umalusi, shared some raw figures with role players during the matric marks adjustment process. These figures revealed that 361 865 candidates wrote the subject Mathematical Literacy, with a class average of 37%. This confirmed that only 71.3% of Grade 12 candidates passed the subject.

Reports indicate that because candidates do not succeed in mastering, for instance, Mathematical Literacy, there is a big problem looming at an overwhelming majority of South African public schools. Muller, Prinsloo and Du Plessis (2007) confirm this by indicating that a number of issues appear to affect student failure at TVET colleges. These include the alleged poor quality of matriculation results, the low general level of preparedness of students enrolling, and the 'dumbing down' of students by the previously adopted, but now replaced, outcomes-based education system. Also prevalent is a multitude of myths, rumours, perceptions, claims and counterclaims with regard to student preparedness, as suggested by authors such as Du Plessis, Muller and Prinsloo (2005) and Sadler and Erasmus (2005). The debate on student retention also includes expressions of concern that poor student retention might be rectified by the perceived lowering of academic standards at HEIs (Muller et al., 2007).

In addition to the above concerns, the Department of Basic Education (DBE) has indicated that almost half of the NSC graduates obtained only an overall average performance mark of 40%. The responsible minister and members of the executive council in the DBE have also emphasised that there is still a lot of hard work to be done (Swanepoel, 2017). Swanepoel (2017) states that what seems to be further disturbing is that 60% of learners leave the school system without any qualification. This is accompanied by figures that indicate that the senior certificate pass rate does not represent a complete picture. For instance, Head (2019) reports that no more than half of the learners who entered Grade 1 in 2007 wrote or passed Grade 12 in 2018. This is a little improvement from a prior report by Swanepoel (2017) that only a third of the learners who had entered Grade 1 in 2005 passed Grade 12 in 2016. In post-school institutions the student attrition rate seems more or less the same (Bean, 1980). Bean (1980) found from 35 different studies at tertiary level that the student loss in four years was around 50% and that the attrition rate had not really changed appreciably between 1920 and 1962. There could be legitimate reasons for students to leave a higher institution and it should be noted that not all student attrition is bad (Bean, 1980). Braxton (2019) comments that considerable research has been done over the past 50 years into the determinants of student attrition. Several theoretical models have been proposed, notably those put forward by Tinto (1987) and Bean and Metzner (1985). These theories inform us of the reasons behind students leaving higher education and have since been used by universities to implement preventive programmes.

One of the oldest and most well-known pedagogical strategies is to have quality lecturers engage with students in classrooms (Amoo & Swart, 2018). In TVET colleges in South Africa, an 80% classroom attendance is usually required for students to qualify for writing the final national examination at the end of the semester (DHET, 2015). By comparison, results indicate that schools have a poorer attrition rate: half (Head, 2019) or one-third (Swanepoel, 2017) versus an average attrition rate of 72% in TVET colleges in South Africa (Amoo & Swart, 2018). Amoo and Swart (2018) give statistics of TVET colleges, stating that senior students in Level 4 seemed to attend more classes (average attendance was 55% with 63% passing) as compared to first-year engineering students in Level 2 (average attendance was 48%, with 44% passing). Results further show that the throughput rates for Mathematics never exceeded 11%, while students performed very well in Workshop Practice and Electrical Workmanship (peak throughput rate of 100% for Level 3).

What seems clear is that some consensus might be needed on the descriptions and definitions of concepts such as student retention, student throughput and student attrition.

2.2 STUDENT RETENTION, THROUGHPUT AND ATTRITION

2.2.1 Course completion and student retention

Determining student retention and throughput is a complex and difficult task, given the variety of definitions of these terms used among institutions (Crossling, Heagney & Thomas, 2009; McGivney, 1996; Van Stolk, Tiesen, Clift & Levitt, 2007). Differences in this respect were, for instance, recorded in the USA and Ireland. In the USA, student or course completion would refer to "the number of students who graduate within 150 percent of the normal course time (six years)", while in Ireland, completion is defined as "…differentiates between students who graduate on time and students who graduate late" (Van Stolk et al., 2007:xii).

In England, student retention is indicated by using institutional performance indicators, which are the 'completion rate'. This is defined as "the proportion of starters in a year who continue their studies until they obtain their qualification, with no more than one consecutive year out of higher education" and the 'continuation rate', which is "the proportion of an institution's intake which is enrolled in higher education in the year following their first year of entry to higher education" (Crossling et al., 2009:10).

2.2.2 Student throughput

Other authors have indicated that 'throughput rate' refers to "those who have succeeded out of the total number of candidates who have succeeded out of the total who actually sat for the examination" (Akoojee, McGrath & Visser, 2008:268). Jeynes (2017) reports that student 'throughput' is defined as "how many students who start studying finish studying. Or, how many students don't drop out". The term 'dropout' is defined as a student "absent for more than five (5) consecutive college days without notification" (Northlink College, 2017b:2).

2.2.3 Student attrition

'Student attrition rates' in England is defined as "the percentage of students in a particular year who neither graduate nor continue studying in an award course at the same institution in the following year" (Crossling et al., 2009). However, in Australia, ‘attrition’ is defined as dropouts after the first year of higher education, with the ‘completion rate’ defined as the graduation rate after seven years of higher education (Van Stolk et al., 2007:xii).

2.2.4 Conclusion of definitions

These varied definitions reflect different interpretations based on different contexts, student dynamics and realities; complexities of the terms used across higher education; and diverse practices within diverse settings. Terms such as ‘dropout’, ‘non-completion’ and ‘withdrawal’ are frequently used for any form of student withdrawal before the completion of a course or a study programme (McGivney, 1996). This may result in a lack of a common understanding of terminology used, resulting in difficulty to compare official statistics and institutional studies (McGivney, 1996:21).

In the South African TVET college context, student graduation time is inconsistent and complex in that it is problematic to set a minimum time for graduation due to regulatory, institutional or circumstantial constraints students may experience. For instance, students may enrol and drop out in the first semester of study and return again in any following year to continue (so-called stop-outs).

Due to inconsistencies associated with the definition of key terms, the following working definitions were used in this study:

- Retention rate: the number of students who enrol in a programme in a particular semester and are actively engaged in teaching and learning without discontinuing their studies in that semester and proceed to the following semester at the same institution.
- Throughput rate: the number of students who are enrolled in a programme and are actively engaged in teaching and learning activities and complete the course within a minimum or maximum time.
- Attrition rate: the percentage of students who are enrolled in a programme in a particular semester but discontinue their studies in that semester at the same institution.

2.3 THEORETICAL CONSIDERATIONS

Tinto (1975) suggests that high school academic performance is a good predictor of the academic performance and integration of higher education students, because it embraces the abilities and motivations that allow students to participate in higher education. Research on the supportive role of financial aid supports this proposition (Cabrera, Nora & Castaneda, 1992). Nora and Horvath (1989) and Voorhees (1985) report that good high school performance exerts a significant effect on college academic performance, but fails to have a direct effect on student persistence.

For accounting studies, the impact of prior knowledge of accounting in elementary accounting studies has been widely researched. Despite such data, no clear consensus exists on the influence of prior accounting knowledge on students' academic performance. In one of the first studies done in South Africa on this issue, Rowlands (1988) used the Mann-Whitney test and found that although students who had some understanding of accounting initially scored higher, there was no difference in scores at the final examination. These findings were confirmed by Samkin (1996) using the Academic Aptitude Test designed by the South African Human Sciences Research Council. Samkin warns, however, that the influence of race and the quality of high school education resulted in variables that should be taken into account. In a study performed in Australia, no significant differences between achievement in accounting and ethnic background could be found (De Lange, Waldmann & Wyatt, 1997). De Lange et al. (1997) also point out that there were no significant differences in the higher education grades achieved by students who completed accounting courses prior to tertiary education versus those students who had no such prior education.

In general, it appears that the challenge of poor student success and increased non-completion rates in higher education is not unique to South Africa. It is a global phenomenon and studies in this area have attempted to explain the complexities and dilemmas surrounding it by globally tracing historical perspectives and major traditional theories (Astin, 1975; Bean & Metzner, 1985; Spady, 1971; Tinto, 1975; 1993). Most research in the field of student retention acknowledges the influence of Tinto's (1975) studies on student retention (Demetriou & Schmitz-Sciborski, 2011). While some theories are 'testing and validating' Tinto's (1975; 1987; 1993) theory on social and academic integration of the student into the academic environment (Rendon, Jalomo & Nora, 2000), other theorists (Nora, 1987; Pascarella & Terrenzini, 1991; Terrenzini &

Reason, 2005) have attempted to modify and revisit Tinto's model of student departure. Other researchers (Demetriou & Schmitz-Sciborski, 2011; Rendon et al., 2000) critique these 'traditional' theories as limited in addressing issues such as student diversity in higher education and advocate the use of different approaches considering the complexities and range of student challenges.

What also seems true is that many past studies lack a sound theoretical base and the correlations between dropout and selected student or institutional characteristics were so simplistically interpreted that little is known about the reasons why a student is likely to prematurely leave any particular institution (Bean, 1980). A wide variety of terms is therefore used to describe non-completion, including 'wastage', 'dropout', 'attrition', 'withdrawal', 'non-persistence' and 'non-continuation' (McGivney, 1996:21).

Gracia and Jenkins (2002) found that the body of research on factors influencing success in elementary accounting studies often yields contradictory evidence. They argue that the use of demographic data in investigating factors affecting success is influenced by cultural, language and curriculum issues. As these authors state: "It seems likely that there are more active and subjective forces at work in determining performance 'that are not captured by statistical studies'" (Gracia & Jenkins, 2002:95).

The current body of students who enter the TVET college sector comes from diverse backgrounds and these students often need to adapt, not only to the new academic environment, but also in terms of integrating socially with peers. Many variables, such as language, age group, gender and financial constraints, could determine whether students would be successful or not.

2.3.1 Language

There is a significant body of research on factors that influence success in basic accounting studies (Du Plessis et al., 2005). These factors include proficiency in the language in which courses are offered and previous experience in mathematics and accounting. The authors also indicate that more controversial issues such as race and gender and their effects on success in accounting studies have been investigated. The findings show that younger students are more likely to make poor course choices and that such students mention programme difficulty as a possible reason for dropping out. By contrast, mature students are more likely to leave accounting courses because of external factors such as family responsibilities, for example caring for elderly parents or grandparents, or raising a family. Another external factor could be career decisions, which include deciding to accept a job promotion at a location far from the educational institution.

Several authors indicate that early student departure may be more strongly influenced by social integration, while later departure may be more strongly influenced by course style and content and the ability of the student to cope with these factors (Du Plessis et al., 2005; Kahu & Nelson, 2018; Korhonen & Rautopuro, 2018). While the evidence is not conclusive, there is a strong suggestion that counselling, or other specific forms of intervention, can help students who are at risk of withdrawing from their course to stay and to complete their course successfully.

2.3.2 Age

According to a study by Brahmasrene and Whitten (2001) on successful candidates in the US Certified Public Accountants examination, age seems to be a significant variable. They found that older candidates were more likely to pass the examination. They also drew a distinction between those candidates under 26 years of age at the time of the examination versus those aged 26 years and older. Another US study by Frakes (1977), which did not focus on a professional accounting examination, but rather on students in an intermediate accounting course at two universities, used age as an indicator of maturity and found it to be a significant contributor at one university, but not at the other. Similarly, a Singapore study by Koh and Koh (1999) that investigated university students enrolled for an accounting degree had opposite findings, namely that younger students performed significantly better than older students. In South Africa, Du Plessis et al. (2005) and Muller et al. (2007) found that students under 30 were more likely to pass a first-year accounting distance education university course than older students. Gammie, Jones and Robertson-Millar (2003) followed students throughout an accounting degree programme in the UK and found age to be an insignificant factor in students’ study success.

2.3.3 Gender

Studies that focused on gender as a student success variable yielded mixed results. Black and Duhon (2003) and Bagamery, Lasik and Nixon (2005) found that male students outperformed female students in a standardised business examination at US universities, while Koh and Koh (1999) found that male students performed better in an accounting degree in Singapore. Du Plessis et al. (2005) reported that male students substantially outperformed female students in a first-year distance education university course in South Africa. In two other US studies, however, Mutchler, Turner and Williams (1987) and Tyson (1989) found that female students outperformed male students in university accounting examinations. At an open learning university in Australia, De Lange et al. (1997) found that male students were more likely to achieve distinctions in undergraduate accounting, while female students were more likely to obtain high distinction and credit grades. Female students were more likely to fail, and overall, male students tended to outperform their female counterparts. A US study by Doran, Bouillon and Smith (1991) reports that male students performed better in the first-level university accounting course examined, but not in the second-level course.

Lipe (1989) found male and female university students enrolled for a management accounting course in the USA to be evenly matched in terms of performance, a finding similar to that of Carpenter, Friar and Lipe (1993), who studied a US introductory accounting course, and Gist, Goede and Ward (1996), who studied minority students' performance in a US introductory course. In a US study by Nourayi and Cherry (1993), gender appeared to be an insignificant variable, except for one accounting course grade in which male students outperformed female students. Gammie et al. (2003) as well as Gammie, Paver, Gammie and Duncan (2003) detected no significant indication of a performance differential between male and female students throughout an accounting degree programme in the UK.

The literature on gender as a variable affecting performance in accounting examinations is therefore inconclusive, as numerous studies show conflicting results.

2.4 INTEGRATION BETWEEN SOCIAL AND ACADEMIC COMMITMENT

One of the most widely tested theoretical models of student persistence is Tinto's (1975; 1987) student integration model. Tinto conceptualised persistence as a longitudinal process of interactions between the student and the academic and social components of the institution. The theory asserts that, all other factors being equal, the academic and social components shape two underlying individual commitments: commitment to college completion and commitment to the institution itself. Accordingly, the stronger the goal commitment and/or the greater the level of institutional commitment, the greater the probability that a student will complete college. Tinto argues that students are more likely to complete college courses if they become socially integrated into the college society and if there is integration of their beliefs with predominant college values (Kember & Leung, 2004). Tinto (1982) cautions that the model requires modification were it to be applied to other types of students or modes of study, including part-time students.

Following on the work of Tinto, Kember and Leung (2004) sought to investigate factors implicated in the extent to which external part-time students are likely to develop a sense of belonging to their university. They noted that part-time and/or distance learning students experienced considerable stress, notably their need to balance study requirements with home, social and employment demands. Similarly, full-time students also experienced stress and such sources of stress may threaten the success of study programmes, contributing to negative outcomes such as high attrition rates. Kember (1999) analysed interviews with students enrolled in part-time courses in Australia, Hong Kong and Papua New Guinea. In addition, Yum, Kember and Siaw (2001) analysed interviews with 53 part-time students in Hong Kong. In the data from these interview studies, three coping mechanisms could be clearly identified, namely sacrifice, support and negotiated arrangements.

The notion of sacrifice is linked to the idea that something 'has to give' in one's life for one's studies to be successful. Work and family commitments have limited possibilities for sacrifice, so taking on part-time study generally implies some sacrifice in one's social life. It is not normally possible to compromise on work and there is often limited leeway in sacrificing time with, and commitments to, immediate family members. Support refers to the notion that other people actively help the individual to achieve his/her study goals. Families are asked to provide support and make arrangements, which give students time to work on their courses. Negotiated arrangements refers to the need to accommodate different goals and to find a balance between potentially competing demands (Kember & Leung, 2004).

Kember, Lee and Li (2001) found that students reported varying levels of 'belonging' to classmates, teaching staff, departments and their university. Evidence from this study suggest that a sense of belonging to a class group or peer students results in better-quality learning outcomes, as it is linked with opportunities for collaborative learning and the discussion of difficult concepts. On the other hand, students reporting negative experiences displayed a relative absence of belonging. The evidence suggests that failure to develop a sense of belonging is associated with a lack of persistence, with several students participating in the research study withdrawing from their study programmes.

A major gap in Tinto's theory and allied research has been the role of external factors in shaping perceptions, commitments and preferences (Bean, 1985). This topic is particularly relevant from both a policy analysis and an institutional perspective, given the different social and institutional programmes aimed at stimulating enrolment and preventing attrition by addressing variables other than institutional ones (e.g. ability to pay and parental support) (Cabrera, Nora & Castaneda, 1993). In a follow-up US study (Pizzolato, 2004), research on 'high-risk' students sought to understand what makes students more likely to leave college prematurely - identifying characteristics and labels that may make them more likely to stop out, drop out or fail out of college (also see Choy, 2002; Nichols, Orehovec & Ingold, 1999; Terenzini, Cabrera & Bernal, 2001; Tinto, 1993; Walter & Smith, 1986; Yeh, 2002). These researchers all sought to formulate a classification of students enrolling for the first time in an HEI based on attrition risk.

College students are typically labelled 'high-risk' if their academic backgrounds, prior performances or personal characteristics (i.e. those attributes and labels that place the student in a population without a long or necessarily successful history in higher education) make them potential candidates for academic failure or early withdrawal from college (Adelman, 1999; Choy, 2002; Yeh, 2002). According to Pizzolato (2004), high-risk students can adapt and achieve. Understanding these patterns of adaptation among high-risk students, and the cost at which they come, should help institutions better support high-risk students during their transition to college and promote students' continued achievement (Rendon et al., 2000).

Muller et al. (2007) point out that institutions support students in at least two ways: by making the attainment of their goals possible through well-developed and supported learning experiences and by eliminating elements that may hamper students' attempts. It must be recognised that events that have an impact on a particular student's studies may be beyond the control of the institution, but may be within the control of the student. The institution's responsibility is therefore to make students aware of the problems they may face in attaining the outcomes they desire (Dodgson & Bolam, 2002:12). The support that the institution delivers, or aims to deliver, can be given at different stages of the student 'lifecycle'. The support during the lifecycle consists of pre-entry advice and guidance, admission and induction in the first term/semester, the provision of teaching materials throughout the course and, finally, assistance in finding employment and/or with the student's progression to further degrees. Bean (1982) warns that in a period when demographic data suggest that enrolments will decline substantially, the importance of improving retention rates may become more a matter of institutional survival than of academic interest. From the above it is clear that there are numerous implications affecting student success, not only for the student, but also for the government and the HEI, which brings the issue of finances to the fore.

2.5 FINANCIAL IMPLICATIONS

In many countries, and in South Africa in particular, there is a growing emphasis on the cost-effectiveness of HEIs and the financial benefit of student through-put to both the HEI and its students (Bartley & Golek, 2004; Bettinger & Baker, 2014; Boland College, 2019; Borman & Hewes, 2002; De Villiers, 2017; Mendoza, Gallego-Schmid & Azapagic, 2019; Vallejo-Torres, Garcia-Lorenzo & Serrano-Aguilar, 2018). The traditional view that student dropout can be ascribed to factors beyond the control of the institution is no longer accepted as true, if it ever was the case (Muller et al., 2007). These authors also comment that educational institutions and funding agencies, as well as students themselves, are therefore increasingly demanding higher retention rates. If an institution has a very clear (albeit temporal) understanding of the profile of successful students in a particular field or subject, it can plan and strategise accordingly. The converse is also possible, namely that an institution without a clear understanding of the characteristics of successful students will find it much harder (if not impossible) to plan and strategise for effective interventions.

Empirical evidence has been found for the implicit role of finances in the persistence process in studies relying on the student integration model (Tinto 1975; 1987) or the student attrition model (Bean, 1982). Bean (1985) reports that finances, a composite of attitudes and self-reported family income, exert a significant effect on persistence, while having a small but significant effect on institutional fit for a sample of college freshmen at a major Midwestern university. Porter (1991) found that studies on financial aid have either focused on the effectiveness of particular aid packages in promoting persistence (e.g. Manski & Wise, 1983; Nora, 1990; Olivas, 1985; St. John, 1990; St. John, Kishstein & Noell, 1991; Voorhees, 1985), or have examined the extent to which financial aid equalises educational opportunities by eliminating the effects of income differences (e.g. Murdock, 1987; Stampen & Cabrera, 1986; 1988).

Most of the referenced studies have contributed to and increased understanding of the role of financial aid in equalising educational opportunities and the relative effectiveness of student aid programmes and their packaging, especially in terms of persistence. However, little effort has been placed on understanding what role, if any, financial aid has in the college persistence process together with a student's motivational and ability factors as well as his/her institutional experiences (Cabrera, Stampen & Hansen, 1990).

Although the student integration model indicates that finances are important in shaping educational goals and selection of institutions, the theory is silent about the role of finances once students enrol (Cabrera et al., 1992). Apparently, the justification for this omission seems to rest on studies indicating that aided students show no higher propensities to persist than do non-aided students (Tinto, 1987). Research on student aid has shown that non-aided students come from higher-income backgrounds as compared to aided students, and that student aid is heavily targeted to students from low-income families (Jackson, 1988; Lewis, 1989; Stampen, 1985; Stampen & Cabrera, 1988; St. John, 1990).

Moreover, these studies also indicate that student aid is effective in compensating for the disadvantage of low income by making low-income students as likely to persist as more affluent students (see, for instance, Leslie & Brinkman, 1988; Murdock, 1987; Stampen & Cabrera, 1986; 1988; St. John, 1990). Consequently, previous results as those cited by Tinto (1987) more accurately support the view that financial aid equalises persistence rates among lower-income aided students and more affluent students (Murdock, 1987; Nora & Horvath, 1989; Porter, 1991; Stampen & Cabrera, 1986).

Cabrera et al. (1992) believe that financial aid may provide recipients with enough freedom to engage in social activities and to become fully integrated into the social realm of the institution. Moreover, by removing anxieties, time and effort associated with securing additional funds to finance their education, student aid recipients may find it easier not only to interact with peers and participate in campus activities, but also to engage in academic activities that enhance their academic performance. The significant effect of financial aid on the student's intent to persist may underscore two factors associated with financial aid. On the one hand, financial aid may reduce the student's burden of meeting financial costs associated with attending college, thereby decreasing the attractiveness of alternative activities such as transferring to another institution or entering into the labour force. On the other hand, the student may view the institution as instrumental in securing future financial aid, thereby increasing the student's commitment towards maintaining membership at his/her institution (Cabrera et al., 1992).

From the above literature it seems clear that student dropout also has financial implications for institutions and education authorities. Students who drop out of HEIs imply financial issues – not only for governments, but also for the HEI at which they enrol.

2.5.1 Financial implications for government

Education and training are some of the fundamental aspects in which a government needs to invest in order to promote a productive society (Brown, 2001; Feldman, Hadjimichael, Lanahan & Kemeny, 2016; Friedman, 1955). One of the key debates in the USA, as well as in other countries around the globe, is the cost of tertiary education and whether people in lower-income brackets can afford to study at tertiary institutions. Another factor to take into consideration is who takes responsibility for the financial burden of tertiary education (Altbach, 2003).

The cost of tertiary education is drastically increasing and students can simply no longer afford the present-day tuition fees. Until 2018, free school education was provided by the South African government for those who cannot afford it up to the age of 16. From 2018 onwards, TVET college education also became free for students from poor and working-class families (Africa Check, 2016). In comparison to other countries, education in South Africa receives a large portion of the total budget. According to Alexander (2017), 15.5%, or R243 billion, of the South African 2017/18 budget was allocated to basic education. During the 2019/2020 budget speech, the South African minister of Finance announced that the president set five goals to National Treasury for the 2019/2020 tax year (Mboweni, 2019). Three of these goals are to 1) accelerate inclusive economic growth and create jobs; 2) improve the education system and develop the skills that South Africa needs, currently and into the future; and 3) improve the living conditions for all South Africans, especially the poor. The minister stated that learning and culture will receive the largest share of spending, as government continues to provide access to quality basic and higher education, develop skills, provide training and contribute to social cohesion. The South African government currently spends R230.4 billion, or 32.5% of the national budget, on basic education (National Treasury, 2019b) and although government spending on higher education and training is high, namely R11.5 billion or 1.8% of the budget (National Treasury, 2019a), it unfortunately does not seem to be sufficient.

The South African government also has a responsibility to provide further education and training to ensure future economic and societal growth and progress. Government provides in the form of subsidies to higher education and training institutions. The amount of subsidy is mainly determined by the number of students who enrol at the institution as well as the performance of the institution in terms of student output. Historically, higher education opportunities in South Africa were related to race (Africa Check, 2016). This resulted in low participation rates for black South Africans and more crucially, generally low completion rates among these students. Post-apartheid South Africa has, however, seen changes in the higher education landscape. Enrolments of African students at universities increased from 59% of total enrolments in 2000 to 71% in 2015. Hall (2001:36) warns that "widening access is likely to result in increasing levels of student drop-out". More specifically, the report by Africa Check (2016) shows that reasons for leaving higher education are usually complex and varied.

According to the Centre for Higher Education Trusts (Africa Check, 2016), the share government contributes to public universities and other tertiary education institutions' income declined from 49% in 2000 to 39% in 2015. While government's share of income has decreased over this period, it is suggested that it is not the only measure that should be looked at. According to Burger (cited in Africa Check, 2016), the reason is because the "percentage (or ratio) of government funding can be lowered or raised when other income streams increase or decrease. Focusing on this ratio is not the best way to assess changes in the role of subsidies in funding higher education". Accordingly, the real question should be whether or not the real government subsidy per student has declined. This is calculated by dividing government subsidies by the number of students. This figure is then adjusted for inflation to enable comparisons between years. Using this measure, Burger shows that between 2000 and 2004 the subsidy per student decreased by almost 22%. Between 2006 and 2015 the real subsidy per student in South Africa recovered and remained relatively stable at an average of R24 378 per student (note this is in 2015 prices). Government's contribution as a share of public universities income decreased by 20.4% between 2000 and 2015. However, the 'real government subsidy per student', as calculated by Burger, decreased by 2.3% over the same period.

HEIs increasingly depend on student and third-stream income contributions. Recent history in South Africa showed that at institutions where there was not a culture of students paying for studies, the debts increased so astronomically that the institutions' survival was at stake (Bonthuys, 2001; Joubert, 2001). Because of the fact that government cannot provide in all the financial requirements of HEIs, many private organisations started to provide funding to students in order to relieve the financial pressures of such institutions.

External pressures from education providers as well as the South African government increasingly force HEIs to grapple with the problem of student retention. Van der Merwe and Gouws (2001) state that money spent on a student who succeeds can be regarded as value added, but when money is spent on a student who drops out, it would be regarded as money partly or completely wasted. It would seem that financial consequences are high-stake priorities for government and HEIs alike (McGivney, 1996).

South African public HEIs receive their prime funding from the South African government (Pretorius, 2001; Rademeyer, 2003; Rossouw, 2001). Accordingly, the national treasury announced that R10.7 billion was allocated to TVET colleges in the 2018/19 budget year (National Treasury, 2019a). Louw (2005) states that 20 to 25% of students (approximately 125 000) failed their studies in 2005. According to him, nearly R1.3 billion of the funding received from government was spent on students who failed to complete their studies. The national DHET uses figures such as these to explain that certain HEIs do not spend funding allocated to them in the correct manner (Burke, 2018; Louw, 2005). Some education leaders plea for government funding to implement basic bridging courses to help students fill the gap between school and higher education. They are of the opinion that ignoring the high dropout rate would in fact be more expensive than is currently the case (Burke, 2018; Rossouw 2001; Russell, 2019; Smith 2004).

Hall (2001) reports there is some evidence that retention rates and reasons for leaving differ according to the subject studied. This may be because of the demands of different programmes, but this phenomenon could also be influenced by the style of teaching required in, or demands made by, certain subject areas.

Further evidence suggests that a range of factors can influence student retention in higher education. Some operate at the level of the individual student and include student motivation, student ability and other personal characteristics and circumstances. Other factors apply to the institutional level and include the quality of student advice and student guidance and the general quality of educational provision. Other factors seem to operate at the supra-institutional level, which include student finance and socio-economic factors (Du Plessis et al., 2005). Hall (2001:36) suggests that these factors operate differently for students of different ages and cohorts, and that different factors influence ‘early’ and ‘later’ departure from higher education.

2.5.2 Financial implications for higher education institutions

Any HEI’s financial position would be healthier if it can enrol and retain more students (Barr & McClellan, 2018; Fountain, 2019). Firstly, the institution will receive more tuition fees from enrolled students, and secondly, the HEI will receive a subsidy from government for every student who successfully completes the course. For the management of any HEI it should be of cardinal importance that the student retention percentage be at the highest possible rate. For this reason, the HEI could easily enrol the maximum number of students without taking into consideration whether optimum quality of education can still be provided.

Management should therefore take the time and effort to consider an effective and workable plan to minimise student dropout, without lowering the quality of education in any of its courses. This situation will, according to Yeld (cited in Bonthuys, 2004), increase pressure on HEIs to provide sufficient support to new students entering the higher education system. Badat (2001) emphasises that HEIs should be honest with regard to what they can offer. He states that HEIs should not blindly chase numbers in an attempt to get more funding from government, but should keep academic quality intact.

Huge financial losses are caused annually by student dropout (Gupta, Antony, Lacher, & Douglas, 2018; Han, Suen & Zhang, 2019; Netanda, Mamabolo & Themane, 2019). The financial loss is not limited to the students only, but also to government. The HEI that ‘budgeted’ on the subsidy of a student completing a course for its full duration is losing money in the form of subsidies it would have received from government as well as tuition fees from the student completing the course. Kember (1995) reports that some institutions insist on students prepaying tuition fees to prevent such losses. Ironically, another advantage of this method is that HEIs would actually gain from a student prepaying all the tuition fees who before completion of the course decide for some reason to drop out.

Metzner and Bean (1987) maintain that research on student dropout is not only done in order to understand and declare the reasons for this phenomenon, but that student dropout also has a huge financial implication for the institution as well as the student.

2.5.3 Financial and other implications for the student

The personal financial losses for a student who drops out can be far more than what is initially estimated or suspected. Initial financial costs such as application fees, acceptance fees, travelling and transport costs, study material costs as well as logistical costs might be involved. The latter might include lodging, meals and transport. Kember (1995) states that students in their first year of registration at some universities in Britain pay a provisional registration fee. This provisional registration fee would be valid for a three-month period, after which the students have to decide whether they would like to continue with their studies and pay the full registration fee. This method of paying started because of the high dropout rates experienced for students entering higher education for the first time. Student dropout early in the first year of registration is a characteristic at the majority of HEIs globally (Aulck, Velagapudi, Blumenstock & West, 2016; Choi, 2018; Stewart, Lim & Kim, 2015).

Although student dropout have cost implications for the student, it should be emphasised that dropout could also be related to positive outcomes for students (Louw, 2005). Louw (2005) highlights that a student who made an initial incorrect decision to study a particular course might be offered a new opportunity to make a different choice. Such a new choice of study could, for example, point the student in a new career direction with more happiness or job satisfaction than the initial choice. Student dropout within this view should not be considered completely negative, especially if one takes into consideration the future career of the student.

It seems possible that funding for non-compulsory education will come under increasing pressure. According to Ziderman (2003), there are three types of educational systems in Thailand, namely formal, non-formal and informal education. In 2014, statistics in Thailand reveal that 2.6 million students are enrolled for non-formal education (Office of the Permanent Secretary, 2014). In 2015 there was a four-million labour force shortage estimated by the Thailand Office of Economic and Social Development and it was forecasted to grow by 5.4 million in the following 10 years. Thailand's model of employing low-wage migrant workers from neighbouring countries is becoming obsolete, as the demand for and cost of such labour are increasing everywhere (Salam, 2018). As in Thailand, South Africa also suffers from a high unemployment rate and students have the option to enrol for non-formal training that could assist in being employed. Non-compulsory education will therefore be closely linked to proof of student retention (Broadhead & Gregson, 2018; McGivney, 1996; Paton, Scanlan & Fluck, 2018; Salam, 2018). HEIs as well as other education institutions in South Africa are pressurised to obtain minimum numbers to continue their business. This scenario puts pressure on institutions' retention rates and accordingly their student dropout rates (Daniels, 2018; Gewer, 2016; Hartman, 2019; Van der Merwe & Gouws, 2001).

2.5.4 Implications for academic standards and admission requirements

The minimum requirement for South African learners to access universities, universities of technology or TVET colleges is an NCS (Grade 12). In order to access a university, a learner has to acquire a Grade 12 certificate with exemption. The latter is achieved when a learner passes three subjects from various subject groups at the higher grade, while the minimum admission requirement for access to universities of technology or TVET colleges is only an NCS.

Institutions and areas of study might also have their own additional minimum admission requirements (Garson, 2018). Such additional minimum requirements probably serve a number of purposes, but two basic ones is firstly to enrol students who have met a certain standard of school achievement and secondly to minimise the failure rate for prospective students. At TVET colleges, prospective students in Financial Management courses need to have a Grade 12 certificate and should have passed accounting at higher or standard grade at school. Although the national DHET states that all students should be accepted to the TVET college sector on a first come first served basis (SWGC, 2016), experience has shown otherwise and TVET colleges do indeed apply selection criteria and processes in order to enrol the top candidates.

Most South African post-school institutions want to be known for maintaining high academic standards and want to train students to perform well in their respective workplaces. The Draft National Plan for Post-school Education and Training (DHET, 2018a) proposes that the focus for TVET colleges should be on qualifications and programmes for occupations in high demand by using three criteria, namely programmes that are specifically needed for economic growth, programmes that will provide opportunities for large numbers of people and programmes that support social development priorities.

When the high student dropout and low retention rate in South Africa are taken into consideration, it seems clear that students do not perform nearly as predicted. The gap between educational expectations at secondary school level and those at HEIs seems to be one of the contributing factors to high student dropout and low retention rates. According to Mankanzana (cited in Louw, 2005), school education does not seem to succeed in preparing learners well for higher education studies and many school leavers lack the required educational background to enter higher education. According to Bonthuys (2004), the South African Universities Vice-Chancellors Association (currently Higher Education South Africa) was of the opinion that school leavers were not well enough prepared for further education and training. Jansen (cited in Kühne, 2003) opined that there were signs of a major drop in the standards of education in the South African schooling system and described this situation as a major tragedy. This statement was reiterated when Eloff (cited in Rademeyer, 2003) agreed at the time that the South African schooling system was increasingly producing poor-quality students who did not know how to handle academic pressure. This impasse implies that HEIs have to take the responsibility to determine the shortcomings or gaps in students' academic backgrounds in order to offer suitable support.

The call for introductory and bridging courses to address the gap between school and higher education came from various South African places (Basitere & Ivala, 2015; Hay & Morals, 2004; Probyn, 2015). From experience, one might point to the plea of lecturers at senior level for college managements to introduce a general introductory bridging course to all students who need it. There could be multiple reasons why college managements have not, up to now, introduced such a course, but financial constraints seem to be one of the main reasons. Yeld (cited in Rossouw, 2001) makes it clear that the high dropout rate experienced at the HEIs in South Africa cannot be seen in isolation to problems experienced in the South African schooling system, especially within previously disadvantaged schools. She states that the HEIs are under pressure from government to accept higher volumes of students into the system and accordingly institutions in the past enrolled many students who were underprepared for higher education. Government's Draft National Plan for Post-school Education and Training (DHET, 2018a) confirms that HEIs need to increasingly accept more students into the system, and therefore academic and peer support seem to enjoy greater priority as compared to the past (Morse & Hammer, 1998).

Government's Draft National Plan for Post-school Education and Training (DHET, 2018a:18) states that TVET colleges need to grow their enrolments over time. However, there will be a significant focus on improving academic quality and student success, and at the same time, introducing new sets of qualifications and ensuring that colleges are not destabilised, taking into consideration the lecturer–student ratio. The plan emphasises that the increase in lecturer numbers in the sub-system has not kept pace with the increase in student enrolment and that the sub-system is understaffed with a lecturer–student ratio varying from 1:17 to 1:80, depending on institutions, averaging at 1:65 for the system as a whole, compared to the international norm of 1:15. It continues that growth in enrolments can be enabled by a range of strategies, including more efficient use of college facilities and improving students' time to graduate.

The Draft National Plan states that by 2030, TVET colleges should aim to handle more than double the current enrolments, while at the same time the quality of teaching should be significantly improved. For such requirements the expenditure would need to increase threefold between 2018 and 2030. In 2017, there were 2 385 001 students in the post-school education and training (PSET) sector, of which 737 880, or 30.94%, are enrolled at 50 public TVET colleges in South Africa. Arguably, an equally important point to consider is the current capacity of the system to grow. It should be noted that the DHET budget has grown substantially as a response to the significant student funding needs in the public higher education and TVET sub-systems, the 0% fee increase as of 2016 and the gap funding provided in the 2017 academic year. TVET sub-systems include community colleges, skills development providers, private colleges, private HEIs and public TVET colleges.

As critical as these budget increases might have been for addressing the affordability of higher education provision, they have until the present time not contributed to the funding shortfalls experienced across the post-school system, especially the need to grow institutional funding to support enrolment growth and improvement.

One of the reasons presented by Tinto's (1993) student integration model for students suspending their studies is their learning experiences prior to enrolling in higher education (Braxton, Milem & Sullivan, 2000). If a student's marks or academic results at an HEI are much lower than those obtained at school, the student could experience it as a failure and may decide to leave the HEI. In addition, negative school experiences could also be strengthened by poor academic results obtained at the HEI, and these feelings of negativity could encourage the student to drop out.

Because of the current competitive higher education market, high rates of student dropout and student retention can either be seen as effective education by the HEI or the opposite (McGivney, 1996). The rate at which students drop out is often used as an indicator to determine an institution's success (Kember, 1995). Kember argues that in the 1990s, a high rate of student dropout was indicative of maintaining academic standards. At the same time, if a student did not manage to complete his/her studies successfully, it could also be considered as institutional incapability to effectively support students. Strong policy standpoints on maintaining high academic standards seem non-negotiable, as lowering standards does not benefit any student, institution or country. In 1996, a report by the Open University, West Midlands region (McGivney, 1996), stated that an institution's incapacity to take a strong standpoint on high academic standards could send out a negative message about the quality of education and the student support the institution can offer. For this reason it is understandable that there might be resistance from HEIs to make dropout statistics public (Dudley, Wickham & Coombs, 2016; Jørgensen, 2016; Kaplan & Meier, 1958).

Parents and students usually spend much time and energy in their search for the most appropriate institution for their choice of study (Bers & Galowich, 2002). Many different aspects, including academic reputation, type of programmes, institutional location and the potential to participate in social and sporting activities are taken into consideration. One aspect that usually attracts much attention is whether students are successful or not at a particular institution. If the student dropout rate is higher by comparison to similar institutions, it would automatically raise questions. Because students select colleges and programmes at their free will, there is an expectation for their studies to be successful (Berger & Braxton, 1998). For many students, and for many reasons, this is unfortunately not always the case and if all students pass, it raises questions about grade inflation.

‘Grade inflation’ is a term used to describe, for instance, sharp increases in high symbols obtained in the South African school education system. According to Yeld (cited in Bonthuys, 2004), this has raised questions in the past about the quality of education in many schools. The fear is often that learners are ‘coached’ to pass examinations instead of properly acquiring skills such as numeracy, literacy, and abstract and critical thinking skills (Rademeyer, 2003). A relatively limited percentage of learners (15–20%) pass Grade 12 with university exemption. This places pressure on HEIs, which are expected to more than double the number of such students by 2030 (DHET, 2018a). One consequence of this is that large numbers of students are allowed into higher education through alternative measures and routes, but still without university exemption. In an effort to release the sustained pressure on higher education retention and throughput rates from various resorts, institutions offer bridging courses, increase three-year programmes to four years and provide intensive support programmes. However, Eloff (cited in Rademeyer, 2003) points out that the majority of these efforts are less successful or unsuccessful. In order to determine whether or not a student has the ability or the potential to be successful in higher education, a number of areas need to be examined.

2.6. POSSIBLE AREAS AFFECTING STUDENT SUCCESS

Areas affecting the TVET college student’s individual efforts to determine academic success or not could include academic skills development, study and thinking skills, personal issues, planning for the future, resource needs and general issues. Once the student has been enrolled at the TVET college, institutional influences determining academic success could include the availability of libraries, money, student support and relationships with peers and lecturers. A discussion of these areas follows.

2.6.1 Academic skills development

A student’s ability to read, write, speak and listen to a specific language will have an influence on his/her academic skills development. Du Plessis et al. (2005) report that students’ language comprehension and reading ability seriously affect the amount of reading they can do and the level of comprehension they can attain within the notional hours set out for a specific course. In TVET colleges there are two examinations per annum for all Financial Management students enrolled at TVET colleges: one in June and one in November. All question papers are set in English and should be answered in English, even though many southern African students do not regard English as their first language. Some students who enrol at TVET colleges in South Africa come from neighbouring countries and do not necessarily have English as a first language.

The relation between the English reading skills of English second or third language users and success in an introductory course in mathematics was investigated earlier by Bohlmann and Pretorius (2002). They showed that the students' reading ability affected their success directly because of the print-based distance education model of study. Their findings indicated that reading entails more than fluency in articulating what is written; it also entails more than understanding the sum of the meanings of individual words (Bohlmann & Pretorius, 2002:196). Their research also revealed that the stronger the student's reading ability, the better his/her chance of performing well in the particular mathematics examination. A further implication of these results was that weak readers only achieved comprehension levels of 50% or less, which effectively means that they do not properly understand half of what they read. This seems to indicate dire consequences for their academic performance (Bohlmann & Pretorius, 2002:204), as weak readers often miss vital clues that aid in constructing and keeping track of meaning in a text.

In another South African study focusing on the language abilities of university students, Parkinson (2001:279) suggested that, "subconsciously or otherwise", markers who are predominantly English-speaking may mark students down for grammatical errors, resulting in students whose first language is not English receiving lower marks. Apart from difficulties with grammar that Parkinson refers to, it is also conceivable that such students may take longer to properly communicate their thoughts in English. This might cost them time during the examination, or could mean that they may not be able to properly communicate their thoughts in English at all.

Following their 1993 study, Wong and Chia (1995) investigated the influence of proficiency in mathematics and English on students' performance in first-year level accounting using regression analysis. They were particularly interested in the impact of proficiency in English in non-English-speaking countries. In a non-English-speaking environment such as Hong Kong, where the first language is Chinese (Cantonese), they suspected that students who were not very proficient in English would not perform well in an accounting course, which was taught and examined in the English. These students may have been very proficient in mathematics, but their performance in accounting could have been negated by their poor command in English (Wong & Chia, 1995:184). Their research provided empirical evidence to support the relationship between the degree of proficiency in mathematics and English language on the level of students' performance in the relevant accounting course. This study seems to indicate that where accounting is taught to students who have English as second language, their performance in mathematics and their performance in accounting studies may be negatively affected by their weak English proficiency.

Wong and Chia (1995) also found that a lower degree of proficiency in English was associated with lower performance levels in a first-year financial accounting course at a Hong Kong university. However, in a study of Australian students registered for a second-year management accounting course, Jackling and Anderson (1998) found that language, in other words whether or not English was the students' first language, did not significantly affect their examination results. Hence at university level, there seems to be evidence that suggests that in some contexts, candidates with a first language other than English do not perform well in accounting, while in other contexts they appear not to be at a disadvantage. The relevant literature therefore differs in terms of whether language might be a barrier in academic performance in accounting or not.

2.6.2 Study and thinking skills

Over the years, academics have demonstrated a long and vibrant tradition of examining their own teaching strategies and techniques in the college classroom (Grimes, 2002). Many teaching resources and assessment techniques evolved over time. These include textbooks (Carlson, 1941) in the 1940s and 1950s, television (McConnell, 1968) and programmed learning (Fusfeld & Jump, 1966) in the 1960s, computer-assisted learning using mainframe computers (Paden, Dalgaard & Barr, 1977) and computer-managed instruction (Marlin & Niss, 1982) in the 1970s and early 1980s, and microcomputer tutorials and simulations (Ray & Grimes, 1993) and Internet- and Web-based resources (Daniel, 1999) in the late 1980s and 1990s. Clearly, to date, educators have focused most of their attention on instructor-initiated changes to enhance college teaching.

Every student is an individual, undergoing a unique learning experience and therefore has his/her own unique learning style (Wilson, 2018). From experience, I know that some HEIs provide short courses to students outside of their curriculum that could assist them with study skills and memorising facts. These courses also help with creative writing and thinking. However, researchers in the social sciences have recognised in recent years that effective classroom teaching relies not only on the instructor's use of appropriate tools and techniques, but also on a recognition and accommodation of how students internally process and react to what they are being taught (Markovits & Weinstein, 2018; Pennings, Brekelmans, Sadler, Claessens, Van der Want & Van Tartwijk, 2018).

'Metacognition' is a term coined by educational psychologists to describe the various aspects of how students process new knowledge with an explicit understanding and recognition as to how their learning is taking place (Grimes, 2002). Although psychologists have yet to agree on the entire scope of metacognitive functions, Hacker (1998:11) asserts that any "definition of metacognition should include at least these notions: knowledge of one's knowledge, processes, and cognitive and affective states; and the ability to consciously and deliberately monitor and regulate one's knowledge, processes, and cognitive and affective states". In essence, metacognition therefore involves students' abilities to appraise and manage the internal aspects of their learning. Although numerous studies in educational psychology and other fields have demonstrated the importance of metacognition to student success (Sternberg, 1998), management economic sciences have to date virtually ignored the topic. The closest that educators in management economic sciences have come to addressing metacognitive issues are the relatively few studies that explicitly attempted to capture measures of student learning styles (see, for instance, Dempsey, Scott & Goldberg, 1987; Lacurezeanu, Stanca, Tudor & Zagan, 2018; Malik, Shaheen & Aurangzeb, 2019).

By ignoring the importance of metacognitive learning processes, educators run the danger of overlooking alternative strategies to improve teaching effectiveness in their classrooms. In addition, students' understanding of how much they have learned in the classroom determines, in part, their strategies and out-of-class efforts to master new material (Grimes, 2002; Markovits & Weinstein, 2018). For example, students who are aware that they have not mastered an assignment or topic may choose to study harder or longer than those students who perceive the material as 'being learnt'. Beattie, Laliberté and Oreopoulos (2018) found that students whose first-year college average is far below expectations ('divers') have a high propensity for procrastination. They continue that divers self-report cramming for examinations and wait longer before starting assignments. They are also considerably less conscientious than their peers and are more likely to express superficial goals, hoping to 'get rich' quickly. In contrast, students who exceed expectations ('thrivers') express more philanthropic goals, are purpose-driven and are willing to study more hours per week to obtain the higher GPA they expect. Misjudgements and inaccuracies in student self-assessment of their learning may result in poor study choices and ultimately poor performance in classroom assignments and examinations.

Research in the international domain on metacognitive learning includes research by Monem (2007) on the impact of tutorial solutions on student performance in a residential Australian setting. Monem's (2007) study found that although students demanded the release of tutorial solutions with the expectation that this would assist them in preparing for the examinations, such releases, in fact, did not improve these students' results in the final examination (Monem, 2007:139).

Researchers have recently investigated the ability of college students to predict scores on examinations taken as part of their normal course of study (Baumeister, Bratslavsky & Muraven, 2018; Beattie et al., 2018; Bond, Bulman, Li & Smith, 2018; Herrmann, Walsh & Isenberg, 2016). Bond et al. (2018) report that students in the USA have to apply for college admission before the release of a Scholastic Assessment Test (SAT) score – a primary factor in admission decision. The SAT test is intended to assess students' readiness for college. Students predicted their score prior to application and based on the outcome of the SAT score students' application to the college would be successful or not. Bond et al. (2018) state that unanticipated information shocks generated by the release of SAT scores significantly reduce unexplained variation across students, suggesting that non-academic factors are the dominant determinants of college match.

Several interesting findings also emerged from other studies. For instance, students with below-average levels of prior academic achievement typically demonstrate poor predictive calibration and an overestimation of their actual test performance, whereas students with relatively higher levels of academic standing produce more accurate predictions (Balch, 1992). After reviewing numerous classroom studies, Balch's (1992) findings suggest that student overestimation of their own performance increases significantly as their ability decreases. Other classroom studies that examined the issue have demonstrated a positive association between the metacognitive ability of students to self-assess their learning accurately and their academic success (Grimes, 2002). Grimes (2002) also reports that a number of factors were found to influence the probability of overconfidence, the latter being associated with poor predictive calibration of performance. Therefore, students who overpredicted their examination scores were less accurate in their predictions than those students who underpredicted their scores. This indicates that a significant degree of unmet student expectations occurred in Grimes's study. Unmet expectations seem to have important implications for student satisfaction, teacher evaluations, future study behaviour and overall learning. A study by Sadler and Erasmus (2005) confirmed the need as identified by Du Plessis et al. (2005) for students to have a clear understanding of possible risk factors as well as a proper understanding of what exactly is expected of them.

Marketing for HEIs should not only focus on reaching student numbers, but should also inform prospective students about the course layout and academic culture at the institution, explain how the course links up with more advanced academic courses or create an idea of possible job opportunities. Taking into consideration their own personal circumstances, prospective students then, together with a parent/guardian, have the opportunity to make an informed decision on whether or not to enrol for a course.

2.6.3 Personal issues related to student persistence

Students leaving the school system and entering the higher education system have multiple personal challenges that could influence their academic success, for example motivation, poor health, a bad self-esteem, sound personal relationships and conflict resolution. Motivation appears to be a multifaceted but major factor in students' study persistence (Allen, 1999; Tan, Whipp, Gagne & Van Quaquebeke, 2019). Student motivation towards persistence seems linked to the source of financing of their studies (Zajkowski, 1997), students taking control of their studies (Gracia & Jenkins, 2002; Sloan, Manns, Mellor & Jeffries, 2019) and students' ability to transfer their learning to the workplace (Jackson, Fleming & Rowe, 2018; Tesmer & Richey, 1997).

Sound personal relationships between lecturers and students are seemingly important for any course to be successful. According to Bean (1980), the background characteristics of students are important considerations in order to understand their interaction with the higher education environment and institution. Bean (1982) bases his theories of student attrition on earlier work by Durkheim (1961) and Spady (1970), who investigated students' decisions towards committing suicide. Durkheim (1961) found that when a student is willing to share values with a group, such student is less likely to commit suicide. This also applies to having friendship support. Spady (1970), in turn, argued that students could be expected to withdraw from a college for the same reasons that people withdraw from a social milieu to commit suicide. He translated shared group values into academic integration, and friendship support into social integration. The model tested by Spady (1970) indicated that attrition is a longitudinal process and that the student's past experiences and interactions with the institution play an important role in the decision to stay at or drop out of college.

Also following on Durkheim's work, Tinto (1975) developed a similar theory related to college student dropout. This was further supported by the work of Pascarella (1980), who emphasised that informal student–lecturer interaction is a factor associated with student persistence. He also identified educational outcomes as the immediate precursor of attrition and demonstrated again that it is extremely difficult to develop a comprehensive model for understanding the student attrition process. However, the research indicates that a sense of belonging has theoretical, logical and evidential links to persistence, while theoretical links are associated with the similarity between the construct and the concept of student integration into the higher education community (Spady, 1971; Tinto, 1975). Student integration is therefore highlighted as a major determinant of persistence. The logical links are that the significant paths to a sense of belonging also provide plausible explanations for persistence. An evidential relationship study conducted in 2001 (Yum et al., 2001) found that college students with a poorly developed sense of belonging had a relatively high chance of dropping out of college.

Cabrera et al. (1992) report that the extent to which students are encouraged and influenced by significant others, such as their families and friends, to pursue a college education can affect their academic and social integration as well as their institutional and goal commitments. Research indicates that significant others' influence is important in the development of educational aspirations among high school learners (Stage & Hossler, 1989), postsecondary social integration (Nora, 1987; 1990; Nora, Attinasi & Matonak, 1990) as well as commitment to the institution (Bean & Metzner, 1985; Cabrera et al., 1992). Terenzini and Pascarella (1980) reiterate the importance of student integration by emphasising that background traits appear to be influential in students' interactions with the institution where they enrol. According to these authors, students' levels of social and academic integration appear to be influential in the attrition process, even after initial individual differences among student characteristics are taken into account. They also maintain that features of the institutional experience have different kinds of influences on different kinds of students. In these studies, the total frequency of contact was disaggregated into six settings: (1) to get basic information and advice about academic programmes, (2) to discuss matters related to future careers, (3) to help resolve a disturbing problem, (4) to discuss intellectual or course-related matters, (5) to discuss a campus issue or problem and (6) to socialise informally. In addition, Cabrera et al. (1993) suggest that student behavioural intentions are shaped by a process whereby beliefs shape attitudes. Attitudes, in turn, seem to influence behavioural intents. In 1990, Bean and Vesper (1990) found that only six environmental, personal and organisational variables account for most of the variance observed in the dropout criterion among students in a study conducted in 1989. Their results suggest that non-intellectual factors play a major role in dropout decisions and that an environmental factor such as family approval of the institution has both direct and indirect effects on academic integration.

According to Terenzini and Pascarella (1980), evidence reveals that the influence of social and academic integration is dependent on the characteristics students bring with them to college. They maintain that students' background or other precollege characteristics may not, in themselves, be closely related to attrition, but they believe that high levels of academic integration tend to compensate for low levels of social integration, and vice versa.

2.6.4 Planning for the future

Factors such as career planning, time management, money management and personal purpose could play a vital role to determine whether a student experiences high levels of academic integration. According to a causal model suggested by Bean (1980), the development of the student and institutional quality were expected to influence the potential of student earning power. Bean (1980) believes that a higher GPA is expected to improve a student's opportunity for success in negotiations to be employed. Students' assessment of the usefulness or practical value of their education for getting a job therefore seems a significant persistence factor in higher education. In addition, Nourayi and Cherry (1993) investigated the effect of gender and personality, specifically on student academic performance in accounting. Using ANOVA factorisation, they found gender to be an insignificant variable in academic performance in accounting studies. Contrary to popular beliefs and other research (Gul & Fong, 1993; Keirsey, 1978; Nourayi & Cherry, 1993), no significant differences in any of the measures comparing extrovert and introvert students were found. This is contrary to the commonly held stereotype that introverts make the best accountants (Keirsey, 1978:115). The findings of Gul and Fong (1993) were supported by a study by Oswick and Barber (1998), who found no significant relationships between student personality types and their success in accounting studies. A study performed by Auyeung and Sands (1994) investigated the effect of school accounting, mathematics, tertiary entrance score and gender on the deep learning and surface learning components of a first-year university accounting examination. They contend that educational environments differ in each country. Their study revealed that none of the variables investigated seem to have an influence on deep learning requirements.

According to Terenzini and Pascarella (1980), factors such as race, prior achievement, academic aptitude or educational aspiration do not significantly influence students' college success or persistence. However, a substantial body of research suggests otherwise (see, for instance, Cope & Hannah, 1975; Pantages & Creedon, 1978; Spady, 1970; Tinto, 1975) and indicates consistently that student background traits are important, but only in the way in which they interact with students' college experiences. It would therefore appear that influences such as institutional policies, programmes or conditions after student arrival on campus influence voluntary persistence/withdrawal more than determinants that reflect the kind of student that enrols for the first year. What works for one student may not work for another. Terenzini and Pascarella (1980) contend that institutional efforts to promote student retention need to be flexible and varied. Every HEI, taking into consideration its unique history and culture of learning, needs to assist the student academic and otherwise with its resources available.

2.6.5 Resource needs

Almost half of the students at colleges and universities in the USA drop out before obtaining a degree, and one barrier to degree completion for many students is inadequate funding and finances (Waldron, 2012; Wine, 2011). College success, defined as persisting in an academic programme of study and earning a credential at an institution of higher education, is essential to competing in the 21st-century job market, yet college success seems unreachable to many Americans because of financial need and the growing cost of higher education (Chaplot, Cooper, Johnstone & Karandjeff, 2015). Similar to the situation in the USA, South African students at college and university are increasingly relying on financial aid to attain educational goals. Bean and Metzner (1985) and Cabrera et al. (1990) argue that students' concerns with finances, along with other factors external to the institution, such as the extent to which students are encouraged by family and friends to pursue a higher education qualification, can affect their academic integration at an HEI. This situation relates to increases in student anxiety to secure resources to pay for their higher education as well as the amount of time and energy spent on academically related activities (Cabrera et al., 1992). These findings were built on research from Voorhees (1985) and Nora and Rendon (1990). Voorhees (1985) found that unmet need, an objective indicator of finances, affects college academic performance, a variable that the student integration model (Tinto, 1975; 1987) regards as a manifestation of students' academic integration. Nora and Rendon (1990) found that both campus and non-campus student aid programmes have direct effects on students' academic achievement as well as on their persistence behaviour. Students entering the post-schooling education system sometimes have to choose between the immediate option of obtaining a lower-income-earning job or studying towards a higher-earning-capacity qualification. As suggested by Tinto (1975), Bean (1985), Bean and Metzner (1985) and Cabrera et al. (1990), students may be less likely to be committed to an institution or to the goal of securing a college degree due to the extent to which concerns about the costs of attendance makes alternatives such as full-time jobs and transferring to other institutions more appealing.

Quantitative studies of college persistence in the USA have followed two non-overlapping paths (Cabrera et al., 1992). The first approach has introduced organisational and sociological theories in an effort to clarify processes linking student-related factors with institutional ones (Tinto, 1975; 1987; Bean, 1982; 1985). With a few exceptions (Bean, 1982; 1985; Bean et al., 1990; Cabrera et al., 1990; Metzner & Bean, 1987), these theoretical perspectives and supporting research have typically failed to examine or test the integrated role of financial factors in the student persistence process (Cabrera et al., 1990). This omission is particularly critical given the substantial institutional and government investment in university study programmes (Brooks, 2016; Lewis, 1989; Voorhees, 1985) and the corresponding interest on the part of policymakers and practitioners to know how and to what extent financial aid enhances persistence in college (Braxton, Doyle & Lyken-Segosebe, 2015; Porter, 1991).

The other parallel line of research of processes linking student-related factors with institutional ones is represented by studies conducted in the USA that rely mainly on price-response theories and theories of targeted subsidies (e.g. Carruthers & Welch, 2019; Manski & Wise, 1983; Slaughter, Taylor & Rosinger, 2015; Stampen & Cabrera, 1986; 1988; St. John, 1990; St. John et al., 1991). As pointed out by Nora and Horvath (1989), these studies mostly explore whether the reception of student aid or particular combinations of student aid packages bear a relation to persistence or academic performance in college. Although this line of research has informed policymakers and institutional practitioners of (a) the overall, but singular, effect of financial aid on persistence (e.g. Astin, 1975; Murdock, 1987; Stampen & Cabrera, 1986; 1988), (b) how sensitive persistence decisions are to grants, loans and work study awards (e.g. Astin, 1975; Nora et al., 1990; St. John, 1990; St. John et al., 1991; Voorhees, 1985) and (c) the effectiveness of particular student aid packages in the retention of minorities (e.g. Astin, 1975; Olivas, 1985; St. John, 1990), little information is provided as to what role financial aid plays in total college persistence itself (Cabrera et al., 1990; Goldrick-Rab, Kelchen, Harris & Benson, 2016). As noted by Voorhees (1985) and Nora and Horvath (1989), most finance studies are impact-orientated. That is, they emphasise the overall underlying structural patterns involving this variable with other factors.

These impact-orientated studies typically include measures of precollege motivational factors, precollege academic ability and achievement, demographic factors, students' socio-economic status and college performance in order to control for background or precollege sources of variance when assessing whether financial aid or combinations of student aid packages increase student persistence (Benz, 2016; St. John, 1990). Little attention has been paid to the underlying process linking these precollege variables with both financial aid (Nora, 1990; Voorhees, 1985) and intellectual and non-intellectual factors related to college experiences. In those few instances where a process is portrayed in quantitative models (Moline, 1987; Nora, 1990; Voorhees, 1985), research designs typically have not theoretically examined or tested the causal relationships among finance factors, student characteristics, and integration and commitment factors (Fong, Davis, Kim, Kim, Marriott & Kim, 2017).

In a US study performed by Pizzolato (2004), it was found that academically high-risk students are typically underprepared and lack prior knowledge held by their low-risk peers (Choy, 2002; Terenzini et al., 2001; Yeh, 2002). Accordingly, their often less-than-adequate academic preparation may then require high-risk students to not only make the typical adjustments to college learning, but to also make up for knowledge they lack and to try to cope with lecturers and peers who expect particular levels of prior knowledge and academic skills they may not have mastered before coming to college.

Adding to the academic challenges facing entering high-risk students are social and personal challenges that many high-risk students may face because of their minority or ethnic group membership. The literature suggests that when students from ethnic and racial minority groups, or mixed racial and ethnic families, enter predominantly white institutions, they often experience marginalisation and discrimination based on external racial and/or ethnic features (Jackson, 1998; Nishimura, 1998; Renn, 2000; Swim, Hyers, Cohen, Fitzgerald & Bylsma, 2003; Torres, 2003; Woo, 1997). Coping skills then become important, because they affect these students' causal attributions, and ultimately whether and what type of help they seek to develop increasingly more successful methods for learning academic material and coping with interpersonal conflict (Duval & Sylvia, 2002; Sedikides & Strube, 1997; Trope & Pomerantz, 1998). If students' coping skills help them construct accurate pictures of themselves and ways to overcome their weaknesses, they should have more tools for successful adaptation to college than students without such coping strategies (Aspinwall & Taylor, 1992; Feenstra, Banyard, Rines & Hopkins, 2001; Shields, 2001).

2.6.6 General issues

Background variables that have an impact on student success could be the degree to which a student receives family support, whether or not the student is a first-generation student, whether the lecturer knows the student by name (thereby creating a sense of belonging) or the lecturer's response to uncertainty and student absenteeism. Research by Fraser and Van Staden (1996) investigated the impact of three factors on the success of students at an open distance learning university in South Africa. These factors were (a) the influence of general study factors such as how the student organises his/her studies, (b) feedback from lecturers and (c) the effect of success on the self-perception of students. They found that successful students were committed to a study programme, studied on the basis of a preplanned study schedule, established achievable and realistic learning objectives, had self-confidence and completed tasks within the allotted timeframe. Regular and constructive feedback increased the students’ ability to self-evaluate and led to increased success.

In a study on black distance education accounting graduates in South Africa, heavy course workloads was ranked highly as a factor that contributed to failure, while time demands such as work, travel, study and family were also ranked highly by students (Sadler & Erasmus, 2005:43–44). Much earlier, in the USA, Schroeder (1986) proposed that the availability of study time may affect students’ examination performance. However, he did not find evidence of such impact in the research results. It has to be added that Schroeder (1986) only used academic course load and employment work hours as possible indicators of the availability of study time.

Both marital status and children could indicate the level of family commitments of candidates – something that could conceivably have an impact on the availability of study time for both part-time and full-time students. A study on the accountancy profession in Scotland by Gammie and Gammie (1995) found that women in the profession started families later in life than the norm, because children and business are equally demanding. Conversely, as Schroeder (1986) had pointed out earlier, the factors that could potentially limit students’ study time could potentially also contribute to candidates’ study success. For instance, a high course load could contribute to increasing valuable knowledge, and part-time or full-time employment could mean gains in relevant work experience. Family commitments could indicate stability and a balance between work and life, which may enhance academic focus (Schroeder, 1986). In studying an intermediate university accounting course at two universities in the USA, Frakes (1977) used marital status as an indicator of maturity and found it to contribute significantly to student success at one institution, but not at the other.

The literature therefore recognises the issue of availability of study time, but provides no clear indications of the impact of academic course loads, marital status and the number of children in a family on student success. I therefore had to probe further into these issues regarding the present study, which entailed an inquiry into the performance of candidates in Income Tax N6 at two South African TVET colleges.

2.7 SYNTHESIS

From the relevant literature reviewed in the present study it seems clear that school retention is an important indicator of the effectiveness of a schooling system, which, in turn, underpins the higher education system. In addition, the future success of an economy and a country can be related to how well its education system as a whole is functioning. Currently, Finland, with its huge resources and limited population, seems to be world leaders in school education and all learners, regardless of ability, are in the same class (Schwab, 2018). It must also be noted that every country and institution has its own history and academic culture. Terrenzini and Pascarella (1980), for instance, highlight that factors such as language, race, age, gender, finances, prior achievement, academic aptitude and educational aspirations in general do not significantly influence student success or persistence in college education. It would rather appear that systematic efforts to promote student retention may need to be flexible and varied, and what works for one student may not work for another.

There appears to be a range of factors that might potentially influence students' persistence and success in higher education. Without individual commitment from both the student and the institution, student study success is hardly probable. Student motivation seems to be a particularly important factor that plays a prominent role in student study success. Where lecturers have the privilege of face-to-face classroom teaching, they also appear to potentially play a major role in motivating students by being able to react to positive or negative student study behaviour and intervene appropriately (Du Plessis et al., 2005).

Clearly, from both a research and an administrative perspective, considerable work on student retention lies ahead. In addition, what became evident is that student background characteristics may be less important than what happens to students after their arrival on campus and the manner in which those experiences relate to previous schooling study performance. High dropout rates at HEIs can thus not be seen in isolation from the problems and experiences of the relevant schooling system.

2.8 CONCLUSION

In South Africa it is expected from HEIs and TVET colleges in particular to more than double the current number of students by 2030, which will inevitably increase the workload of lecturing staff. Such an increase in the number of enrolments will allow educators even less time to monitor and evaluate students who are ‘at risk’ and might need special attention. The DHET realises that the current infrastructure at TVET colleges in particular would not be sufficient and that the priority should be on the maintenance and extension of assets, which include lecturing, administration and support staff. The current position is that HEIs increasingly receive less funding from the South African government and institutions find it difficult, if not impossible, to make funding available to support students in the form of bridging courses.

Free education for students from poor and working-class families at TVET colleges that was started in 2018 will be phased in over a five-year period. There will be no fee increases for university students from families earning less than R600 000 per year (or R50 000 per month) (DHET, 2018a). From the above it is clear that the number of students entering HEIs in South Africa will increase. Students in all age groups, coming from various cultural and educational backgrounds, will enrol in the TVET college sector. Despite many challenges, certain institutions might still manage to maintain a high-percentage through-put and retention, despite current research that shows multiple reasons for student dropout. It was therefore deemed important to investigate why students studying at TVET colleges are successful or less successful in their studies.

In an effort to declare why students are successful in a specific subject, namely Income Tax N6, at TVET colleges it is essential to provide an overview of the TVET college sector and where it fits into the higher education and training system in South Africa. The next chapter addresses this issue from a historic and systemic perspective in order to better explain the challenges the sector faced in the past and might face in the future. Chapter 3 also shows which students qualify to enrol for the Financial Management course at the TVET colleges and what requirements they need to meet before they are allowed to write the Income Tax N6 examination at the end of each semester.

CHAPTER 3

CONTEXTUALISATION OF THE STUDY

3.1 HISTORY OF FURTHER EDUCATION AND TRAINING

3.1.1 An international perspective

According to Hippach-Schneider, Kruase and Woll Wiechert (cited in Hummelsheim & Baur, 2014), children in Germany enter the schooling system at age six and compulsory schooling lasts nine years. Learners need to attend part-time (vocational) school for three years after this should they choose not to attend school full-time. In practice, it means that learners in Germany are required to attend school from the ages of six to eighteen. After four years of primary school, learners move into different educational branches, namely secondary general school (*Hauptschule*), intermediate school (*Realschule*) or grammar school (*Gymnasium*).

Terblanche (2017:70) states that these different pathways often merge through the dual system. The dual system (*Duales System*) in Germany, is the largest provider of vocational education and training at upper secondary level. On completion of their training in the dual system, the majority of participants then take up employment as skilled workers. After some time, many of them make use of the opportunities for continuing vocational training. The system is described as dual, because training is conducted in two places of learning, namely companies and vocational schools. Training in the dual system normally lasts three years. Compulsory full-time education must have been completed by the time of commencing vocational training. There are no further requirements for access to training in the dual system. It is basically open to everybody, although the majority of trainees hold either the intermediate certificate or the *Abitur* (a school-leaving certificate allowing entrance to higher education) (also see Hippach-Schneider & Wiechert, 2012:5, 21).

Greinert (2007) and Hippach-Schneider and Wiechert (2012:21–22) explain that the apprentice is trained for only two days a week at a vocational school and for three to four days a week in an enterprise. Training places are offered in both public and private enterprises, in offices of the liberal professions. Training may take place only in training enterprises in which the skills required by the training regulation can be imparted by training personnel who are appropriate, both personally and in terms of specialised knowledge. The suitability of training enterprises and in-company training personnel is monitored by the relevant autonomous bodies (chambers). In the dual system, the vocational school is an autonomous place of learning. Its task is to provide basic and specialised vocational training and to extend previously acquired general education. The primary aim of training is to enable students to acquire comprehensive vocational competence, designed to make them capable of fulfilling their duties as employees efficiently, effectively, innovatively, autonomously and in cooperation with others. Vocational competence is based on subject-based, social and methodological competences. Final training examinations are geared to vocational practice, for example to work requirements and processes of the occupation. Teachers are employed in the various vocational schools, while trainers are skilled workers in enterprises who provide trainees with the knowledge and skills required for an occupation.

According to Georg (1998, cited in Clarke & Winch, 2007:53), Germany is the clearest example of a workable form of social partnership, with the state playing a central role in the success of the Vocational Education and Training (VET) model. This role is dependent on the strength of other institutions in civil society. The state's role in Germany is therefore the structuring of the labour market by ensuring that social partners are governed by statutory regulations. The relationship between capital and labour is largely determined by the state, which is a unique characteristic that distinguishes the German VET system from others that are purely academic or purely enterprise-based (Georg, 1998, cited in Clarke & Winch, 2007:53).

From the perspective of another continent, the post-school Australian system of education and training in Australia consists of VET and higher education (Australian Government, 2008). In international terms, VET is known as technical and vocational education and training (TVET). The VET system in Australia is currently directed to provide people with knowledge and skills to enter the workforce, re-enter the workforce after absences, train or retrain for new jobs or upgrade their skills. It is generally directed at people aged from 15 to 64 years. VET is designed to deliver workplace-specific skills and knowledge-based competencies. In Australia there are strong linkages between VET, the labour market and the economy, which assist employers and individuals in meeting their training and skill needs. The key elements of the Australian national training system are accounted for in the Australian Qualifications

Framework, which defines all nationally recognised qualifications and provides a single framework for qualifications, from senior secondary certifications to higher doctorates (Australian Government, 2008).

The VET Quality Framework is the national set of agreed standards and conditions for training providers to assure nationally consistent registration and monitoring of providers of VET qualifications. The delivery of programmes by registered training organisations is quality-assured by national and state registering authorities. A great deal of flexibility and significant overlaps exist between the various sectors of education and training. VET programmes may be provided by schools in the final years of schooling, while universities may also deliver both VET and higher education programmes. Adult and community education providers, enterprises and public institutes of Technical and Further Education also deliver VET programmes. The common attribute of each of these providers is that they must be registered to assess and certificate nationally recognised VET programmes (also see Australian Government, 2008; Chisholm, 2012; Watson, 2003).

The COAG Reform Council (2011) states that employment rates for VET graduates in Australia fell significantly between 2009 and 2010, while the skills workforce improved with a small percentage. In addition, labour market research conducted in 2012 by the labour market research and analysis branch revealed that employers were experiencing low levels of employability skills and a lack in the combination of appropriate qualifications (Australian Government, 2012; COAG, 2011; The World Bank, 2010).

Skills Australia (2011) points out that employers and industry have a strong role to play in the governance of the system through their representation on many of the statutory bodies. Industry representatives are also involved in the development of nationally endorsed competency standards, which are included in relevant industry training packages. Their input is organised across the sector through industry forums, Skills Australia and industry skills councils. Furthermore, VET in Australia is regulated by a variety of Australian, state and territory laws. The legal framework for national regulation of the VET sector is the National Vocational Education and Training Regulator Act (No. 12 of 2011) (Australian Government, 2011a; 2011b; Chisholm, 2012; Skills Australia, 2011).

Skills Australia (2011) further indicates two main differences between an apprentice and a trainee. An apprentice is trained in a skilled trade and upon successful completion will become a qualified tradesperson. Trades such as electrical, plumbing, cabinetmaking and automotive mechanics are just a few that are a part of the apprenticeship system. A school-based apprentice is trained in a skilled trade, and upon successful completion, will also become a qualified tradesperson. A trainee is someone who is being trained in a vocational area, which includes areas such as office administration, information technology and hospitality. A variety of arrangements occurs between vocational education and universities for progression for those who complete entry-level vocations (Chisholm, 2012; Skills Australia, 2011).

3.1.2 A South African perspective

The origin of technical colleges in South Africa dates as far back as the 1800s. Understanding the origin of these colleges is imperative to the current context and reform of the newly founded TVET colleges (Abedian & Standish, 1992). The Industrial Revolution that occurred in the context of the discovery, first of diamonds in 1867 and then of gold in 1886, laid the foundations for the development of a modern system of education, including technical education. Railway development in the 1880s and 1890s stimulated technical classes for apprentices in Durban, Salt River in the Cape and the Witwatersrand (Johannesburg and surroundings) (Malherbe, 1977:167–168; Pittendrigh, 1988:108). The De Beers Mining Company made the attendance of apprentices through evening classes compulsory, which led to the establishment of the School of Mines in Kimberley in 1896. The typical subjects taught in these courses were machine construction, practical mathematics, carriage building and sketching (Malherbe, 1977).

During the industrialisation era of the 1920s, technical colleges were established as a means to skilled labour supply in South Africa (Maharaswa, 2013). At the time there were fewer than eight technical colleges, and an advanced technical college and state-owned enterprise training centres were established. The Pretoria Polytechnic and Durban Institute opened in 1906 and 1907, respectively (McKerron, 1934; Pittendrigh, 1988). During that same time, the South African College in Cape Town started with part-time classes. In 1909 the Pretoria Trades School opened and focused mainly on preparing students for mechanics, woodwork, wagon building, printing, blacksmithing as well as for the plumbing and electrical trades. By 1910, day-time technical schools in

Pretoria, Durban and Pietermaritzburg, with one under construction in Johannesburg, were opened.

World War II in 1939 propelled South Africa into its first Industrial Revolution, and technical colleges were required to provide the Union with 20 000 technicians to maintain the production levels in the country as well as to man the armed services. Consequently, the Central Organisation of Technical Training (COTT) was established to train technicians to service the machinery of 'modern' warfare and to determine the syllabi and methods of instruction (Abedian & Standish, 1992; Malherbe, 1977; Natrass, 1981). The COTT was founded on the basis of interdepartmental cooperation between the departments of Defence, Education and Labour to maintain the production level necessary to support the war effort and also to man the armed services appropriately. Within a very short space of time, facilities to train 5 000 people as fitters, machine tool operators, welders, blacksmiths, tool repairers, electricians and sheet metal workers had been established.

Terblanche (2017:82) writes that the era between 1950 and 1980 was characterised firstly by a relative stagnation of technical colleges and secondly by racial and ideological engineering. The Soweto uprising in 1976 led to education and training being regarded as a significant "site of struggle" (Samuel, 1990). Important changes in state education and training policies were introduced with the Education and Training Act of 1979, which replaced the Bantu Special Education Act of 1964 (Kallaway, 1984; Nasson & Samuel, 1990; Samuel, 1990). During the 1980s, pressures related to the world oil crisis meant a decrease in apprenticeships, and training opportunities decreased as a result of an economic meltdown. Companies scaled down on training.

However, globalisation brought about an increased interest in South Africa for trading purposes (Pickles & Woods, 1989). The Manpower Training Act of 1981 was established and facilitated racially inclusive access to skilling opportunities such as artisanships. More technical colleges were subsequently established in the rural areas of the country. These colleges were small, weak and poorly resourced and had very poor access to industry, community linkages and partnerships (Maharaswa, 2013). In addition to engineering study fields, colleges also began to offer National Accredited Technical Education (NATED) business and general study programmes from the late 1980s to the early 1990s, to cater for the emerging service economy. Report 191 (NATED) N1 to N6 Engineering Studies provided a variety of optional trade theory subjects such as electrical, mechanical and civil. These college-based engineering programmes were introduced from the early 1980s, where students receive theoretically based technical education. These outdated theoretical programmes are currently still being offered by TVET colleges.

The outdated curriculum of N4 to N6 business and general study programmes are still in existence and offered by colleges in various study fields, such as financial management (Income Tax N6 is one the subjects offered in the programme), management assistant, business management and human resource management. Delivering the same vocational qualifications year after year creates a situation of oversupply of students entering the labour market, while the delivery of occupational programmes challenges colleges to become flexible in terms of the changing needs of employers, which can in turn affect the substance of the programmes (Moll, Steinberg & Broekmann, 2005).

Post 1994, the Skills Development Act (No. 97 of 1998) replaced apprenticeships with learnerships, as a combination of unit standard-based structured learning and practical work experience that leads to a qualification on one of the levels of the NQF. Learnerships extended the old apprenticeship system into new areas, and with approval of the relevant Sector Education and Training Authority (SETA), the practical work experience component may be obtained at one or more workplaces. The learnership contract signed between employer, student and registered training provider specifies the unit standards to be achieved by the student at a certain level of the NQF and sets out the times at which the structured learning component will be provided (Moll et al., 2005:18–19).

Following the promulgation of the Further Education and Training Act in 1998, the critical transformation of the Further Education and Training (FET) college sector began in 2000 with the establishment of a task team to plot the restructuring of the institutional landscape. During 2001–2003, all technical colleges were, as per the Further Education and Training Act, declared FET colleges. In total, 152 technical colleges merged to 50 mega FET colleges (264 campuses) in pursuance of efficiency and improved access to intermediate-level skilling opportunities. This process was completed in 2003 with the declaration of the FET colleges in provincial gazettes (Gewer, 2010; Maharaswa, 2013). The Skills Development Act (No. 97 of 1998) has since been replaced by the FET Colleges Act 16 of 2016. The Act has been amended to mainly transfer FET college functions from the provincial competence to the DHET, established in 2009 (Maharaswa, 2013). At the time the DHET decided to continue with the Report 190/1 or NATED, courses with poor links to commerce and industry and generally poor curriculum responsiveness and articulation to other spheres of learning and the world of work (Gewer, 2010; Maharaswa, 2013; DHET, 2016b). The process of prioritising the establishment and refurbishment of TVET colleges was conducted with due consideration of the Human Sciences Research Council research of 2006 (DHET, 2016a). Across the world, countries are unanimous that TVET is the foundation of any economy.

3.2 WHY FET COLLEGES WERE RENAMED TO TVET COLLEGES

With the publication of the departmental White Paper on Post-school Education and Training on 15 January 2014, the then minister of Higher Education and Training, Blade Nzimande, announced that all FET colleges were to be renamed to TVET colleges (Oxbridge Academy, 2014). The reclassification of FET colleges was part of a larger strategic overhaul of the South African post-school educational system as set out in the White Paper (DHET, 2013). The renaming of the public FET colleges to TVET colleges was a process that started in 2012 with the passing of the Further Education and Training Colleges Amendment Bill (The Presidency, 2012). This Bill included a ratifying clause that redefined the term 'college' as used in the South African educational system. Henceforth, a college would be (The Presidency, 2012:2):

a) a public [or private further education and training institution] college that is established or declared as –
   i) a technical and vocational education and training college; or
   ii) a community education and training college; or
b) a private college that is established, declared or registered under this Act.

The distinction was made between public FET colleges that would become TVET colleges and private colleges that would remain FET colleges. The announcement by the minister made it clear that even private FET colleges would be redefined as TVET colleges and that the term 'FET' would consequently fall completely out of use.

The White Paper of 2013 was produced to fill a gap in forming a systemic approach to what is effectively an emergent post-school system. The White Paper (DHET, 2013) describes the post-school system as comprising all education and training provision for students who did not complete their schooling, those who never attended school and those who have completed school. This includes private, public, formal and informal training. It continues with a range of institutions that are part of the post-school system in South Africa. These include 26 universities, 50 public TVET colleges and 9 new community colleges (incorporating all the former public adult learning centres), private HEIs and colleges, a range of state owned post-school institutions funded through other government departments responsible for mainly public sector training, the SETAs and the National Skills Fund and regulatory bodies responsible for qualifications and quality assurance in the post-school system (the South African Qualifications Authority [SAQA] and the quality councils).

By 2017, the PSET landscape in South Africa consisted of the following institutions (Arnesen, 2017:1):

- Twenty-six public universities
- Ninety-four Council on Higher Education- (CHE-) accredited private higher education providers
- One hundred private providers
- Thirty-one provisionally accredited private higher education providers
- Fifty TVET colleges
- Various speciality public colleges, estimated at fewer than 50
- Twenty-one SETAs
- Approximately 4 000 small providers serving SETA skills development needs
- Regulatory bodies responsible for qualifications and quality assurance in the post-school system – SAQA and the quality councils
- Public adult learning centres
- The National Skills Fund.

Figure 3.1 below depicts the range of institutions within the PSET system, with a view to understanding what the system looks like. Institutions are linked to their major roles and the relationships between them. The figure also shows the complexity and scope of the system. It is not ideal to represent the system in a single figure, but it is important to create a shared understanding of its composition.

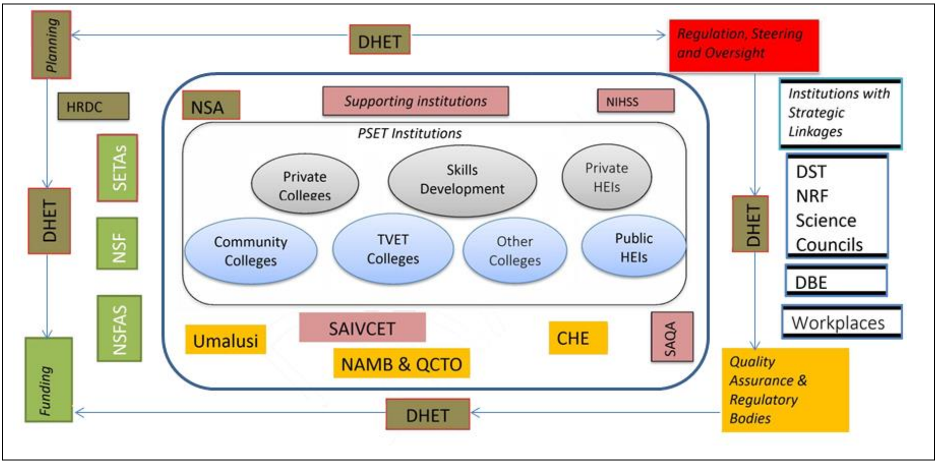

Figure 3.1: The PSET system (DHET, 2018a:15)

In Figure 3.1 the major roles of and relationships between PSET providers and a range of supporting and collaborating institutions are outlined. It also highlights that the PSET provider institutions are the core of the system and are central to the development, growth and strengthening of the system. The roles of the quality councils (Umalusi, the Quality Council for Trades and Occupations (QCTO) and CHE and SAQA are outlined in the National Qualifications Framework Act of 2008, and the role of the Council on Higher Education is described in the Higher Education Act of 1997. The role of funding (the National Skills Fund, the National Skills Authority and SETAs), SAQA and the role QCTO plays in the certification of the Financial Management programme are discussed throughout this study.

The White Paper of 2013 (DHET, 2013) and the Draft National Plan for Post-school Education and Training of 2018 (DHET, 2018a) placed major emphasis on the growth of TVET colleges, as they stated that the DHET's highest priority was to strengthen and expand the public TVET colleges and turn them into attractive institutions of choice for school leavers. The plan conceptualised the growth and integration of the PSET system. The emphasis was, however, not only placed on increasing enrolments, but also on strengthening the post-school system as a whole (Oxbridge Academy, 2014). Both the White Paper of 2013 (DHET, 2013) and the Draft National Plan of 2018 (DHET, 2018a) stipulated involving the economic sectors and employers in the education system, reviewing current college curricula, renewing efforts to monitor and enhance the quality of education in college and bettering the alignment between

SETAs, TVETs, universities, and other educational systems. It is especially in terms of the latter goal that the picture becomes clear. The White Paper of 2013 presented a general strategy to turn post-school education in South Africa into a single, coordinated system that would be better able to empower school-leaving South Africans and strengthen the South African skilled labour force as a whole.

The renaming of FET colleges can consequently be seen as part of a unifying overhaul whereby private colleges would be brought in line with public colleges. According to the White Paper (DHET, 2013), public colleges were renamed from FET to TVET because this name better reflects the nature of public colleges and better defines their main role in the diversified PSET system. To understand this shift to TVET, one should also look at why it was first introduced in the 2012 Further Education and Training Colleges Amendment Bill.

Unlike 'FET', which is a term established by the South African DHET, 'TVET', or Technical and Vocational Education and Training, was born from the 1999 UNESCO Second International Congress on Technical and Vocational Education in Seoul (Oxbridge Academy, 2014). The congress went on to establish the UNEVOC-INEVOC International Centre for Technical and Vocational Education and Training, which would drive TVET as a global initiative.

TVET is concerned with the acquisition of knowledge and skills for the world of work (UNESCO-UNEVOC International Centre for Technical Vocational Education and Training, 2018). The term draws on the elements of historical technical and vocational educational terms such as 'apprenticeship training', 'vocational education', 'technical education', 'technical-vocational education', 'occupational education', vocational education and training', 'professional and vocational education', 'career and technical education', 'workforce education', 'workplace education', and more, several of which are commonly used in specific geographic areas (Gough, 2010:1). For all practical purposes, it can be seen as encompassing the purposes and principles of South Africa's 'further education and development' as well (Oxbridge Academy, 2014:1).

It is because of the natural alignment between FET and TVET that the shift announced by the Minister of Higher Education and Training could be seen as a relabelling of already established colleges, rather than any kind of paradigm shift. At a TVET roundtable discussion during the third UNESCO-UNEVOC Technical and Vocational Education and Training Conference in 2012 in Shanghai, China, the same minister said: “South Africa perfectly reflects this trend with recently developed policies that emphasise the strengthening of the effectiveness of FET colleges and SETAs, reinvigorating artisan training, and building partnerships between educational institutions and employers” (Arcangeli & Moodley, 2012:1). He added: “TVET policies should be related to economic development policies in general as well as to industrial and other related sectors’ policies” (Arcangeli & Moodley, 2012:1). The purpose of the TVET initiative was therefore to strengthen the role that public and private colleges play in further developing South Africa and allowing the South African labour force to better participate in the economy (Oxbridge Academy, 2014).

The White Paper of 2013 (DHET, 2013) sought to set out a vision for the type of PSET system South Africa aims to achieve by 2030. It was developed after consideration of nearly 200 responses to the Green Paper received from educational institutions, SETAs, employer groupings, trade unions, other organisations and individuals, as well as further reflection within the DHET on the challenges facing the sector.

The student numbers in South Africa for PSET in 2015 are shown in Figure 3.2:

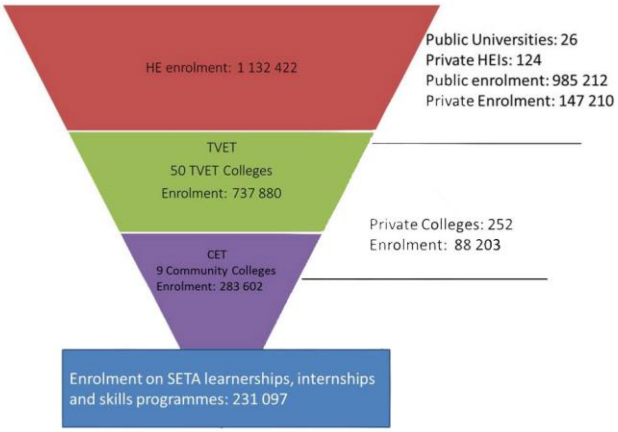

Figure 3.2: Shape and size of PSET provider institutions (2015) (DHET, 2018:17)

The Draft National Plan for Post-school Education and Training (DHET, 2018a) states that the enrolment numbers in the TVET college sector should more than double by 2030, but at the same time there should be a significant focus on improving quality and student success. The plan also proposes that over time, new sets of TVET qualifications should be introduced (DHET, 2018a).

The Minister of Higher Education and Training is responsible for all PSET, which includes both public and private providers at 'college' and 'university' level (Arnesen, 2017:1). The White Paper of 2013 points out strategies to improve the capacity of the PSET system to meet South Africa's needs. It outlines policy directions to guide the DHET and the institutions for which it is responsible in order to contribute to building a developmental state with a vibrant democracy and flourishing economy. The White Paper's main policy objectives are as follows (DHET, 2013:4):

- A post-school system that can assist in building a fair, equitable, non-racial, non-sexist and democratic South Africa
- A single, coordinated post-school education and training system
- Expanded access, improved quality and increased diversity of provision
- A stronger and more cooperative relationship between education and training institutions and the workplace
- A post-school education and training system that is responsive to the needs of individual citizens, employers in both public and private sectors, as well as broader societal and developmental objectives.

The DHET focused on the development of the TVET and community college sectors as the ideal institutions to address the South African economy's dire need for technical and vocational skills (Oxbridge Academy, 2014). As a result, the DHET took over the management of the 50 TVET colleges countrywide in 2015 and also absorbed all adult education and training facilities into nine community colleges, one in each of the nine provinces. The plan (DHET, 2018a) conceptualises the growth and integration of the PSET system, reflected in Figure 3.3 below.

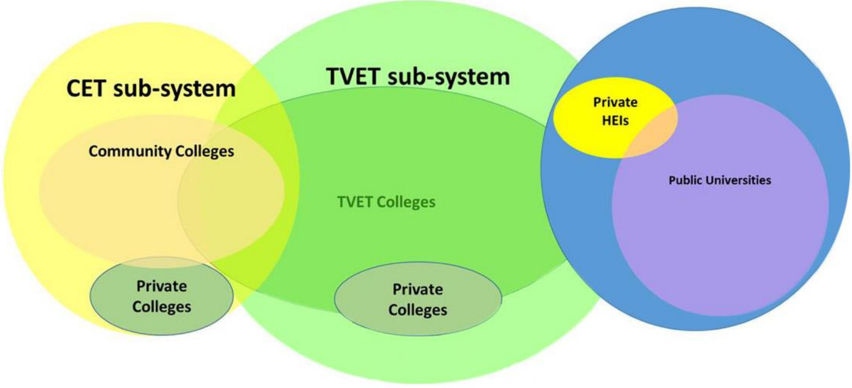

Figure 3.3: Towards an expanded and integrated PSET system (DHET, 2018a:18)

Figure 3.3 reflects a substantial change in the relative sizes of different components of the provision system to better align with the needs of all South Africans. The White Paper (DHET, 2013) highlights the unquestionable need to provide more opportunities across the post-school system. The biggest priority is the community education and training (CET) sector, where new colleges will have to be built and developed.

These functional shifts have expanded the DHET to become one the largest state departments in South Africa (DHET, 2016b). According to the DHET (2016b), work on the construction of 12 additional TVET campuses is on track. This expansion should absorb many more people, especially the youth, into the TVET sector. The establishment of 12 new TVET college campuses and the refurbishment of two existing campuses are aimed at putting in place a standard for expansion. The 2016 report states that since 1994, there has been no consistent coordinated investment in the expansion of the TVET college sub-system. A particular new focus is on improving access in regions that have a high poverty index and in which there is inadequate or no provision of education and training. This infrastructure will have a multi-purpose capacity for offering a mix of qualifications and programmes specifically relevant to local communities and municipalities.

From the information above it seems clear that one major aim of South African post-school education is to arrive at a single, coordinated PSET system. The first step towards this change was attempted through the adaption of the NQF.

3.3 THE NATIONAL QUALIFICATIONS FRAMEWORK AND A FOCUS ON TVET COLLEGES

The passing of the SAQA Act in 1995 introduced the idea of a single integrated NQF. The original framework was designed with eight levels divided into 12 learning ‘fields’. Structures to design (standards-generating bodies) and ratify (national standards bodies) qualifications were created separately from national systems of provision. Many new qualifications and unit standards (part-qualifications) were developed, and existing qualifications were redeveloped to meet a required learning outcomes-based format. This led to a database with hundreds of qualifications on a single framework (DHET, 2018a).

A review and prolonged policy revision process led to a completely different approach to the NQF being introduced in 2008, whereby the NQF was split into three distinct but linked frameworks: one for higher education, one for general and further education and training and one for trades and occupational education and training. This was done by introducing a distinction between the terms ‘vocational’ and ‘occupational’, which has no clear basis and is unworkable in practice (DHET, 2018a:22).

As can be seen from Figure 3.1, the sub-frameworks were designed under the auspices of the quality council with responsibility for each sub-framework: the CHE, through its HEQC for the Higher Education Qualifications Sub-framework; Umalusi, for the General Education and Training Qualifications Sub-framework; and QCTO, for the Occupational Qualifications Sub-framework.

The strength of this arrangement was respecting differences between the different sectors (DHET, 2018a). The plan further states that what the NQF did not assist with, is articulation. Its weakness is a lack of integration across qualification frameworks. It therefore left QCTO in a difficult position, as it had to develop a completely new set of qualifications in a context where it inherited qualifications that had been developed through the standards-generating bodies of SAQA. My own experience as a QCTO task team member who updated the curriculum for the Financial Management programme N4–N6 (NQF Level 5 qualification) was that co-team members from the universities were reluctant about the idea to enrol students finishing their Financial Management N6 certificate into an accounting degree programme. This was mainly due to the stigma that TVET college graduates were not seen as at the same academic level as, for instance, a student who had passed Grade 12 with university exemption.

In order to simplify and strengthen qualifications, the Draft National Plan for Post-school Education and Training (DHET, 2018a) states that research is done by QCTO and changes are currently underway at QCTO towards simplification. Contrary to my own experience mentioned above, the plan continues that there is a range of other initiatives, including Level 5 (higher certificate) partnerships between TVET colleges and universities. The plan further indicates that the immediate and priority focus is on the development of intermediate occupational qualifications at levels 5 and 6 that can be offered at public TVET colleges (DHET, 2018a:24).

The implication of this prioritisation is a simplification of the NQF, but with the aim of creating a single set of qualification types, as shown in Table 3.1 below.

Table 3.1: Proposed revised NQF with aligned qualification nomenclature (DHET, 2018a:24)

NQF levels	Academic qualifications	Occupational qualifications
10	Doctorate	
9	Master's	
8	Honours and postgraduate diploma	Specialised occupational certificate
7	Bachelor's degree	Specialised occupational certificate
6	Advanced certificate/diploma	Advanced occupational certificate / occupational diploma
5	Higher certificate	Higher occupational certificate
	General Education and Training	
4	NCS/NCS technical / NSC for adults / National Certificate (Vocational)	National occupational certificate
3		Occupational certificate
2		Occupational certificate
1	General education and training certificate	

The focus of this study was on the success of students in Income Tax N6 (NQF Level 5) at Boland and Northlink colleges. Because of the priority given to the NQF levels 5 and 6 qualifications in the Draft National Plan for Post-school Education and Training (DHET, 2018a), a discussion of the policies on national and institutional level that determine guidelines for the management, administration and implementation of assessments for this subject as well as the level of the qualification now follows.

3.4 POLICIES ON NATIONAL AND INSTITUTIONAL LEVEL

3.4.1 The programme quantity mix

Section 3(4)(l) of the National Education Policy Act (No. 27 of 1996) makes provision for the determination of national education policy regarding curriculum frameworks, core syllabi and education programmes (DoE, 2001). This Act also provides for learning standards, examinations and the certification of qualifications, subject to the provisions of any law establishing an NQF or a certifying or accrediting body.

The institutional Programme Establishment Policy at Boland College (Boland College, 2009b:1) states that all campuses of the institution will motivate their own proposed programmes to the College management structures. The policy continues that it is required in terms of the Further Education and Training Act (No. 16

of 2016) to design and present a complete list of all education and training activities or programmes the College plans to offer in the next academic year. The policy states that during the first semester of each academic year, the deputy chief executive officer: Education and Training and deputy chief executive officer: Innovation and Development shall prepare the necessary documentation for the consultation of all stakeholders. It further states that it is the objective of the College to make this process as inclusive as possible to all parties to engage in planning and initiation of proposed academic programmes (Boland College, 2009b:2).

The proposed programme offerings are to be presented to the Academic Management Forum and the Executive Committee of the College, then to the Academic Board, and the final approval will rest with the College Council. The top management structure of each campus has to provide its input annually at a College programme quantity mix plan meeting. The approved programme quantity mix plan must be presented to the DHET for approval, which, in turn, will approve the plan within a budget that will be made available to the College. The choice about which programmes to present is influenced by a number of factors. These include a) research done by each college's marketing team, b) indications of which qualifications are critical for development by the Skills Development Act, c) the success rates of such a programme in the past, d) the availability of facilities and e) qualified staff members to present such a programme (Van der Westhuizen, 2018).

Every TVET college has the right to develop its own internal policies to manage all aspects of its operations, as long as it is not against any Act of the Republic of South Africa or policies of the DHET, which is ultimately the employer of the college (Van der Westhuizen, 2018). Each college can decide for itself which programmes to present on which campuses. This is in line with the Draft National Plan for Post-school Education and Training (DHET, 2018a) that growth in enrolments can be enabled by a range of strategies, including more efficient use of college facilities and improvements in the time students take to complete their studies. According to the White Paper 2013 (DHET, 2013), the TVET infrastructure expansion programme aims to expand the TVET college system by providing quality teaching and learning infrastructure for students who meet the minimum requirements to study at a TVET college.

3.4.2 An inclusive education policy

The Inclusive Education Policy of Boland College (2016c:1) states a number of inclusivity measures. These include a) acknowledgement that all students enjoy equal status; b) acknowledgement of the right of the individual to be educated at Boland College, to the extent that is justified and feasible/executable for Boland College to offer the education; c) acceptance of the principle that a policy with regard to inclusive education and training may not give rise to any person being refused reasonable entrance to education; d) acceptance of the principle that inclusive education and training has to be affordable; e) sensitivity towards any student with a disability; and f) acknowledgement of students' right to privacy.

The policy further states that students with disabilities who fall within the policy framework of the College can enrol for any programme at the College if the requirements of the workplace do not disqualify the person for such enrolment. It is recommended by the policy that students with a disability attend career guidance sessions in order to establish what they are capable of and possible work opportunities, and that the requirements of the identified workplaces must be investigated (Boland College, 2016c:4). Recommendations must be obtained from experts in order to supply the prospective student with the correct information. The College will, where possible, enter into partnerships with specialised learning needs schools in order to supply disabled students with education and training opportunities. These partnerships will include programmes, facilities and expertise (Boland College, 2016c:5). Disabled students must, where possible, participate like all other students in all activities on campus. Capacity-building programmes will be offered to all students and staff so that they will be more sensitive to the needs of students with disabilities. A personal interview should be conducted with all students with identified disabilities when they enquire to study at the College (Boland College, 2016c:4).

3.4.3 Admission policy

The Further Education and Training Act (No. 16 of 2006), as amended, instructs college councils to develop an admission policy that may not discriminate in any way against any person. The aim of the policy is to provide guidelines for the planning, management and implementation of selection and admission requirements for students to all programmes offered by a college in all modes of delivery, and in this way to execute the legal directives of college councils.

According to the Admission Policy of Boland College (2013:2), the Inclusive Education Policy as amended, and as mentioned before (Boland College, 2016c), is applicable. The policy states that selection and admission will take place according to the guidelines of the Language Policy (CEO-POL-001). Although the Language Policy of Boland- and Northlink College stipulates Afrikaans and English as tuition languages, in my own experience as lecturer and marker of the national TVET examinations I have observed the advantages of English as first-choice tuition language in a diversified class. However, while some students who use English as a second or third language struggle at first with tuition in English, they soon realise the advantage thereof. For instance, some textbooks are only available in English and students do not need to waste precious study time to translate textbooks.

The Admission Policy (Boland College, 2013:3) further states that offering of a class is dependent on a prescribed minimum number of students. Numbers for training of NQF qualifications are therefore determined by the needs of a particular industry and a minimum of 10 students. The guidelines for readmission to the Report 191 National Certificate N1–N6 programmes specify that at least 75% of the compulsory subjects of the programme must be passed before a student is allowed to continue to the next level (Boland College, 2013:4). A student who wishes to register for the following examination in a failed subject must be offered the opportunity to do additional assessments in order to improve his/her semester mark. A prospective student who does not repeat, but wishes to enrol for the Financial Management N4–N6 programme for the first time, must have a Grade 12 qualification (NQF Level 4) with a pass in the NSC Accounting or Introductory Accounting at a TVET college. Once a student who meets the minimum admission requirements has completed a registration form and is approved for enrolment into the course by the College, the student can continue with the course or programme.

3.4.4 Formal technical college instructional programmes in the RSA: Report 191 (2001/08)

The policy document titled “Norms and standards for instructional programmes and the examination and certification thereof in technical college education”, Report 190 (2000/03), is a policy document containing broad, general provisions with regard to technical college education, pertaining to norms and standards for instructional programmes, examinations and certification. More details regarding the various instructional programmes offered by technical colleges are contained in the policy document titled “Formal technical college instructional programmes in the RSA”, Report 191 (2001/08) (DoE, 2001).

Report 191 (2001/08) has only a maintenance function and will be gradually replaced by a new FET policy document that will accommodate the national norms and standards for FET, as stipulated in the Education White Paper 4: A Programme for the Transformation of Further Education and Training, August 1998 and the Further Education and Training Act (No. 98 of 1998). This report replaces all the previous NATED 02-190, NATED 02-191 and 190 and 191 reports. Technical college students registering for the first time must register for the instructional programmes and instructional offerings as they appear in Report 191(2001/08) (DoE, 2001). This latter policy document contains the programme requirements of current technical college education in the Republic of South Africa. The report serves as a manual and is an educational policy document, which lists all instructional programmes approved by the Minister of Higher Education and Training in accordance with the National Education Policy Act (No. 27 of 1996).

Because the focus of this study was on Income Tax N6, which forms part of the Financial Management programme N4–N6, the focus now shifts to the Financial Management N4-N6 programme.

According to the policy document (DoE, 2001), the admission requirements for the Financial Management N4 programme are as follows: a) a NCS, or b) an appropriate national certificate N3 or c) an equivalent qualification. The policy states that the duration of the Financial Management N4, N5 and N6 certificate programme will be only one semester. In Table 3.2, a compilation of the Financial Management programme N4–N6 is shown. Students need to enrol for three compulsory instructional offerings/subjects and can choose one optional instructional offering/subject at each level.

Table 3.2: Instructional programme compilation: Financial Management N4–N6 (DoE, 2001:26, 66–67,104)

National certificate	**Compulsory instructional offerings**	**Optional instructional offering**
50404016: Financial Management	1) Entrepreneurship and Business Management N4 2) Financial Accounting N4	*Bestuurskommunikasie N4; OR* ***Management Communication N4***

N4	3) Computerised Financial Systems N4	
50404014: Financial Management N5	1) Financial Accounting N5 2) Computerised Financial Systems N5 3) Cost and Management Accounting N5	One of the following: ***Entrepreneurship and Business Management N5;*** *Economics N4;* *Economics N5;* *Mercantile Law N4; OR* *Mercantile Law N5*
50604017: Financial Management N6	1) Financial Accounting N6 2) Computerised Financial Systems N6 3) Cost and Management Accounting N6	One of the following: *Entrepreneurship and Business Management N5;* *Entrepreneurship and Business Management N6;* *Economics N5;* *Mercantile Law N5; OR* ***Income Tax N6***

Because of resource constraints and the practical application in the field of study, both Boland and Northlink colleges prescribe to prospective students to register for Management Communication N4, Entrepreneurship and Business Management N5 and Income Tax N6 (indicated in red in Table 3.2) as the optional instructional offerings. The Financial Management programme was constructed in such a way that a student can enrol for the N4 certificate at any college within the TVET college sub-system, as illustrated earlier by Figure 3.1. If, for some or other unforeseen reason, the student needs to discontinue, his/her studies can be completed at any other public, private or distance learning college within the TVET college sub-system at a later stage. As an evening class lecturer, I see many students returning after a number of years to complete the programme. Sometimes these more mature students have a number of years' experience in the financial field and are motivated to complete their qualification for the possibility of promotion in the workplace.

3.4.5 Recognition of prior learning

In South Africa, recognition of prior learning (RPL) has become critical to the development of an open, accessible, inclusive, integrated education and training system and is a key foundation for lifelong learning policies (Boland College, 2015:2). The policy and practices on RPL encourage individuals to participate in learning pathways that include formal, non-formal and informal learning. The Boland College Recognition of Prior Learning policy (Boland College, 2015:2) states that provision for RPL is fundamental in the redressing of equity imbalances in societies. SAQA (2013), through the national standards bodies, specifies that, for registration of an NQF qualification, a qualification should:

> … indicate in the rules governing the award of the qualification that the qualification may be achieved in whole or in part through the recognition of prior learning, which concept includes but is not limited to learning outcomes achieved through formal, informal and non-formal learning and work experience.

There is no single RPL model that is suitable for all qualifications and situations. The model of RPL that is therefore implemented should be aligned with the outcomes, goals and objectives of the qualification. The information regarding the Recognition of Prior Learning policy (Boland College, 2015:6) should be available in advance of selection of students. The policy states that the student will be required to present evidence (Boland College, 2015:7) to demonstrate how the relevant programme requirements were met. The evidence will be assessed in a fair and consistent manner against the assessment criteria for the specified learning outcomes. The prior learning evidence must meet the assessment standards of authenticity, currency, validity and reliability.

Coetzee (2015) highlights that the Recognition of Prior Learning policy is only applicable to three subjects for the NCV programmes (NQF Level 4) and becomes obsolete for Report 191 programmes. However, De Villiers (2017) argues that some Report 191 students still apply for RPL to the DHET. Unfortunately, by the time a student receives feedback from the DHET, the registration cycle for the semester has already closed. Students are therefore advised to register for all subjects irrespective of whether they applied for RPL or not, because of the slow turnaround time. Coetzee (2015) states that the Recognition of Prior Learning policy of Boland College is very outdated and needs urgent attention. From my own experience, I have never been trained on the Recognition of Prior Learning policy as a programme leader who has to advise students at registration on the choices available. Any requests with regard to RPL are referred to student administration. According to Van Rooyen (2018), it is extremely important to give prospective students guidance before enrolment for a certain programme, otherwise they might run the risk of being set up for failure.

3.4.6 Boland College's Policy on the Induction of Full-time Students

The institutional Policy on the Induction of Full-time Students (Boland College, 2009a:1) declares that students at Boland College must receive induction before commencing with training in any of its programmes that require assessment and moderation against specific outcomes. The policy aims at preparing students sufficiently to embark on a learning programme.

It is the responsibility of the campus manager and campus management team to ensure that the induction of students takes place in accordance with this policy. The policy continues that it is the responsibility of the academic as well as student support staff to conduct the identified induction activities, which include the identification of possible disabled students (Boland College, 2009a:2). The staff member responsible for the induction has to provide an overview of the programme, should give advice on how the qualification can articulate into the next NQF level according to the NQF and needs to explain the minimum requirements for successful graduation. The following documents apply to the induction process (Boland College, 2009a:3): a) induction plan for Boland College, b) induction programme per campus, c) induction guidelines (EDT-GUI-001), d) induction checklist per student (EDT-CHK-002), e) student information guide, f) student code of conduct (SSD-GUI-002) and g) post-induction control document (EDT-TEM-007). From my own experience, I can comment that campus managers at Boland College assign the responsibility of induction of newly enrolled students to programme managers/leaders at every campus. The programme manager/leader explaining the induction activities is supposed to submit an individually signed induction checklist (EDT-CHK-002) for every new student to campus management. However, some programme managers/leaders do not take this responsibility very seriously and let students sign the induction checklist without spending the necessary time to explain the compilation of the programme and how it could possibly articulate to further studies. My observation over 12 years at Boland College is that students who receive proper induction usually find it easier to negotiate their future academic endeavours, because they have a somewhat more holistic picture of what the programme has to offer. Students who receive proper induction should for example know how many assessments comprise their semester mark or be informed about the appeal procedure to follow when a lecturer graded them incorrectly.

3.4.7 Internal continuous assessment guidelines for Report 191 programmes in TVET colleges

3.4.7.1 General

Students in the Financial Management programme need to pass four subjects on N4 to N6 level to complete the Financial Management part-qualification programme in TVET colleges. They then have the option to continue with 18 months of practical experience in the relevant field of study to apply for a national diploma. I would like to remind the reader that the focus of this study is to determine possible risks that influence success of Income Tax N6 students at two TVET colleges in the Western Cape. One milestone towards student success, in this study, would be to obtain the minimum requirements to obtain access to the national external DHET examination. For students to obtain access to write a national external DHET examination, they need to accumulate an internal continuous assessment (ICASS) mark of 40% or more (DHET, 2018b:6).

Report 191 internal assessments prepare students for external examinations through formal assessment activities that support teaching and learning. These assessments also accumulate ICASS marks that count towards the calculation of final examination results (DHET, 2018b). In terms of the National Policy on the Conduct, Administration and Management of the Examination of Formal Technical College Instructional Programmes, these marks need to be subjected to quality assurance mechanisms to ensure that the uniformity of standards is maintained (DHET, 2007:12). The assessment quality assurance mechanisms such as moderation, monitoring and verification inherent in the assessment process serve to strengthen its credibility and thereby the credibility of the qualification.

The revised ICASS guidelines were implemented on 1 January 2018 and are an attempt to promote improved quality and uniformed standards in the teaching and assessment of Report 191 subjects. With the reinstatement of Report 191 programmes, the DHET deemed it necessary to develop guidelines for the conduct of internal assessment for the N4 to N6 programmes. The ICASS guidelines state that, should there be contradiction between prescriptions in subject syllabi and these guidelines, syllabi must be adhered to. It should be noted that the Income Tax N6 syllabus was set in 1995, is very outdated and could be a risk factor in itself that influence Income Tax N6 success. The ICASS guidelines emphasise that the purpose of these guidelines is to set consistent standards regarding the a) setting and moderation of assessment tasks (pre-assessment quality assurance), b) conducting and marking of assessment tasks (post-assessment quality assurance) and c) moderation and verification (post-assessment quality assurance).

What follows is a summary from the ICASS guidelines (Republic of South Africa, 2018), the Boland College Assessment Policy (Boland College, 2016b) and Northlink College Assessment and Moderation Policy (Northlink College, 2015). These two public TVET colleges in the Western Cape must adhere to the national ICASS guidelines.

3.4.7.2 Planning for internal assessment

Every TVET college subject is allocated a subject head/guardian lecturer/coordinator, whose responsibility it is to ensure that all aspects relating to the administration of the subject is adhered to in terms of the ICASS guidelines (Boland College, 2016b:4; Northlink College, 2015:2). The subject head is required to oversee the development of a subject work scheme, which provides details of the sequence and pace at which the subject content is to be taught (Boland College, 2016b:5; Northlink College 2015:2). Once the subject work scheme has been developed, the subject head identifies the lecturers responsible for setting and moderating assessment tasks and tools and develops a subject assessment plan for the academic period for each subject in all the Report 191 (N4–N6) qualification levels.

The assessment plan needs to indicate the assessment tasks that must be approved, administered, moderated and recorded in an academic period. It must also provide the names of the lecturers responsible for the setting thereof and the timeframes (Boland College, 2016b:4). This plan must be submitted to the head of department for approval prior to the commencement of teaching and learning in an academic period (Boland College, 2016b:4). The management team at a college uses these assessment plans to monitor and verify the conduct of internal assessment. Guardian lecturers are further responsible for coordinating the development and moderation of assessment tasks and tools.

A subject assessment schedule, indicating assessment tasks that will be administered in the particular academic period, must be provided to each student at the beginning of the course. This schedule should include the type of assessment tasks, the content to be covered, the duration and mark allocation, and the date of each assessment. These are directly drawn from the subject assessment plan mentioned above (Boland College, 2016b:6).

3.4.7.3 The ICASS mark component

The internal assessment for all business studies subjects, including Income Tax N6, consists of tasks made up of tests, assignments and internal examinations. This leads to the compilation of the ICASS/semester mark within the ratios provided in Table 3.3 below.

Table 3.3: Contribution to the ICASS mark (DHET, 2018b:42)

Tasks	**Type of assessment activity** (the duration and proposed mark allocation can be increased, but not reduced)	Scope of assessment	% contribution to the ICASS mark
1	**Assignment or practical task** Minimum 100 marks	Should cover at least 80% of the practical component of the subject	20%
2	**Test** The duration and the marks should align with the external examination paper, e.g. if the examination paper counts 100 marks for three hours, then the test should count 30–35 marks for one hour	At least 50% of the syllabus content must be covered in the test	30%
3	**Internal examination** The duration and the marks should align with the external examination paper, e.g. if the examination paper counts 100 marks for three hours, then the test should count 65–70 marks for two hours	At least 70–80% of the syllabus content must be covered in the internal examination	50%
		Total	**100%**

Each student must complete the stipulated number of assessment tasks for each subject within an academic period. The Report 191 ICASS/semester marks for business studies are valid for two consecutive years or four consecutive semesters. Additional supporting tasks done through class tests or quizzes, observations, discussions, practical demonstrations and informal classroom interactions could be used for daily monitoring of students' progress. Such tasks are administered to support the teaching and learning process (DHET, 2018b:6). They are used to provide feedback to the students and to inform planning for teaching. Supporting tasks should not be seen as separate from learning activities taking place in the classroom, but should serve as building blocks to assessment. Students or lecturers may or may not mark these additional assessment tasks. The assessments not contributing to ICASS/semester marks must be recorded and filed separately.

Additional assessments, often referred to as reassessments, may not be used simply to allow students to achieve higher grades after performing poorly in a task the first time. An additional opportunity to complete a task may be granted to a student who was absent for valid, or for special reasons such as illness or death in the immediate family, and is done so at the discretion of the academic head of the TVET college.

As per Memo 46 of 2015 (DHET, 2015:1) and the Policy on Punctuality and Class Attendance (Boland College, 2016d), and the Class Attendance Procedure Policy (Northlink College, 2017b:1), candidates must obtain a minimum of 40% in the ICASS and have a minimum class attendance of 80% per subject to be allowed into the DHET external examination.

3.4.7.4 Setting and moderation of assessment tasks

Tasks may be set and administered by a campus or may be set by one campus and shared with another campus of a college or other colleges. The latter is advocated provided that all measures are in place to prevent assessment information passing among students of various campuses and colleges (DHET, 2018b:7).

Moderation of college students' marks takes place in two phases: pre-assessment moderation and post-assessment moderation. Pre-assessment moderation takes place by a lecturer who is a subject expert (Boland College, 2016b:9; Northlink College, 2015:5) and approves the task before it is administered to students. This internal moderation of an assessment task must be conducted according to the subject assessment plan. Post-assessment moderation is conducted on marked tasks after the administration thereof. It ensures that the assessment tool was applied correctly and that the students have been treated fairly in the assessment process. According to the Assessment and Moderation Policy (Boland College, 2016b:9) and the Assessment and Moderation Policy for DHET and Occupational Qualifications (Northlink College, 2015:5), at least 10% of the work of all students must be moderated, but the 10% is subject to a minimum of five students. If there are fewer than five students in a programme, 100% of the students' work must be moderated.

Consolidated subject moderation reports per campus should be compiled and submitted to the academic head of the college to provide college management with the results achieved from each assessment and moderation cycle. Full moderation records must be accessible to college management to ensure that the assessment and moderation activities are done according to the internal assessment policy and plan of the college.

3.4.7.5 Evidence of teaching and assessment

It is expected of each lecturer to provide evidence of engagement in teaching, learning and assessment in the form of an assessor portfolio file. Every lecturer should keep a lecturer subject file and a lecturer assessment file. From experience, I observed that some lecturers combine the two files. The lecturer subject file should contain all teaching and learning resources for a specific subject (Boland College, 2017:1; DHET, 2018b:10), including the following:

- The lecturer's job description (name, qualifications, South African Council for Educators registration number, teaching/lecturing experience, workplace experience)
- The lecturer's timetable
- The subject assessment and guidelines/syllabus
- The subject work schedule (year, semester, trimester plan)
- Lesson plans and teaching resources
- The subject assessment plan (EDT-FOR-002)
- An assessment and moderation summary (EDT-TEM-025)
- A subject class list (at the time of moderation)
- A subject class list with marks of each assessment (signed by the students)
- For all ICASS tasks the following documents should be grouped together:
    - Pre-assessment moderation form (EDT-FOR-006)
    - Approved instrument/question paper
    - Marking guideline/memorandum
    - Post-assessment moderation (EDT-FOR-008)
    - Evidence of review (EDT-TEM-013)
- Minutes of subject/programme meetings.

The lecturer assessment file must keep records of all tests, assignments and internal examinations administered, which will be used to compile the ICASS/semester mark (DHET, 2018a:11). The file must be kept up to date in all respects to ensure continuity in an instance where a relief lecturer has to take over. The subject lecturer is further responsible to ensure that all this evidence is kept up to date every semester, for every two-year cycle, and is available for monitoring, moderation and verification processes. Should a student with the prescribed semester mark obtain access to the external DHET examination, but fail, the student has the option to enrol in any of the following four semesters with the same ICASS/semester mark for examination only. The student does not need to repeat the ICASS/semester mark, but evidence should be available for verification from the DHET (DHET, 2018a:11). The student's work serves as evidence to inform lecturers' planning regarding extended enrichment or intervention strategies. Such intervention strategies should be devised and implemented after each assessment to ensure that poor-performing students catch up.

3.5 STUDENT INTERVENTIONS

The TVET colleges recognise that there is a positive correlation between class attendance and student retention as well as academic achievement (Boland College, 2016d: 2; Kimbark, Peters & Richardson, 2017). It is expected of students to attend all their classes, as each session has its own dynamics and provides an opportunity for learning. There are times, however, when absence from class is unavoidable. Any class session or activity missed, regardless of cause, reduces the opportunity for learning and may adversely affect the student's achievement (Boland College, 2016d). According to the Northlink College Class Attendance Policy (2017a), students must make provision for genuine illness and casualties during their study period. The policy also states that it is imperative that students handle their attendance record in a responsible manner. When absent from class, it will be the students' full responsibility to recover the lost work done in class during their absence. If the student is absent for an official assessment, a zero mark will be awarded, unless a medical certificate or certified copy of the death certificate of an immediate family member is provided to qualify for a reassessment. The student needs to present such proof within 48 hours after returning to campus (Northlink College, 2017b:1).

It is expected of subject lecturers to keep a daily attendance register and discuss trends and concerns with other lecturers and programme and academic managers. Only when it can be proven that the college followed an intervention process for students at risk of not meeting the minimum academic or attendance requirements can a student be denied access to the external DHET examinations (Boland College, 2016d:3; Northlink College, 2017b:1). Boland College (2016d:3) emphasises that it is the responsibility of the subject lecturer to reinforce the message to students that poor attendance is not acceptable and that where attendance falls below 80% it will lead to disciplinary action and cancellation of entry or exclusion from a final external DHET examination. Table 3.4 below shows the intervention procedure followed at Northlink College.

Table 3.4: Northlink College intervention procedure (Northlink College, 2013:1)

STEPS	ACTIVITY	ACTION	EVIDENCE	RESPONSIBLE
1	Intervention plan	Post-assessment meeting	Intervention form	1. Assessor 2. Moderator 3. Head of department
		Intervention approval	Intervention form	Academic head
2	Intervention record	Pre-intervention meeting with students	Intervention form	Assessor
3	Intervention	Action plan	Intervention form	Assessor
4	Intervention feedback	Post-intervention meeting with students	Intervention form	Assessor
5	Intervention evaluation	Post-intervention meeting with staff	Intervention form	1. Assessor 2. Moderator 3. Head of department
6	Intervention remuneration	Submission of evidence	1. Part-time claim form 2. Intervention form 3. Class list	1. Assessor 2. Academic head

At Boland College (2016d: 5), where absence per subject is unacceptable, the following three stages are followed:

Stage 1: Formal warning. This can be issued by a lecturer where there are concerns about attendance. If a student is absent in a subject for three days or four periods consecutively or where a regular frequency of absence is observed, the subject lecturer must complete and issue a ‘note of concern’ as formal warning, which must be signed by the student, subject head and programme manager/leader. There should be no more than three formal warnings before moving to Stage 2.

Stage 2: Formal absence review meeting with lecturer, programme manager/leader and head of department: During this meeting, the EDT-TEM-004 letter of concern about class attendance is issued to the student. Lateness: the student is late twice in a week or more than five times in any four-week period or other patterns of lateness per subject. Patterns of absence, e.g. every Monday, every Friday, specific lessons or sickness occurring on a regular basis per subject. The review meeting should discuss reasons for absence and decide on support where required and possible. There should be no more than two formal absence review meetings before moving to Stage 3.

Stage 3: Formal hearing with campus manager and/or head of department: For this hearing, the EDT-TEM-005 notice to attend formal hearing (class attendance) is issued to the student. If a second formal hearing for poor attendance or punctuality is held, this can lead to a final written warning (EDT-TEM-006). Should a student fail to comply after the final written warning, this could lead to deregistration or the cancellation of entry or exclusion from external DHET (EDT-TEM-007).

Where attendance is affected by acceptable absence, it is still necessary to address the matter directly with the student where a trend of absence emerges (Boland College, 2016d:6). Where appropriate, parents/employers/sponsors should be involved to address issues of attendance and punctuality. From my own experience, I contacted parents/guardians because of poor student attendance. Some parents/guardians were thankful for the information, but in spite of them transporting the students to the front gate of the college, some students never entered the campus premises.

3.6 MONITORING OF THE IMPLEMENTATION OF ICASS GUIDELINES

Monitoring of the ICASS guidelines should take place on a continuous basis (DHET, 2018b). Effective academic management at TVET colleges is critical to ensure that the ICASS mark component of each subject is implemented in such a manner that is does not compromise the integrity of Report 191 programmes offered at the college. Academic line managers must submit monitoring reports on all findings to the academic head of the college before the end of each term. The academic head must, on the basis of reports received, compile a college report to inform the college management on assessment implementation at the college and use the reports from campuses to undertake visits to campuses to ensure that the necessary support is provided to lecturers where the assessment implementation is being compromised.

The final DHET examinations are geared to vocational practice, for example to work requirements and processes of the occupation. It would seem that the TVET college system in South Africa is in line with the international context. The South African government is trying to convert the PSET system into a single coordinated system that would better empower school-leaving South Africans. The TVET system in South Africa, similar to in Germany (Greinert, 2007; Hippach-Schneider & Wiechert, 2012:21–22), is dual because it is expected of N6 (exiting) TVET college students to attend theory classes and gain practical experience at an employer/company within the relevant field of study. Boland College set the 2019 timetable for all N6 (exiting) students to attend theory classes from Monday to Thursday at campus and attend a suitable workplace on a Friday.

Another shift underway since the establishment of the DHET and the introduction of the White Paper (DHET, 2013) is the establishment of a range of new interventions that will support integration in the post-school system (DHET, 2018a:12). These include the Central Applications Service, the Career Development Services and the South African Institute for Vocational and Continuing Education and Training, which will provide support for curriculum development and staff professional development in the TVET and community college sub-systems. As in Germany and Australia, the DHET and QCTO in South Africa, with the help of industry representatives, are involved in the development of nationally endorsed competency standards, which are included in the relevant industry training packages. In line with the international context, all South African-recognised qualifications are defined in the NQF. FET colleges were renamed to TVET colleges in a unifying overhaul, whereby private colleges would be in line with public colleges, and the South African government aims to more than double the numbers in the TVET sector by 2030. The focus of this study was to determine possible risk factors that could influence student success in Income Tax N6 at two TVET colleges in the Western Cape. If numbers are to be rapidly increasing in the college sector, it could mean that the TVET colleges are under pressure to enrol students that do not necessarily have the required academic and social coping mechanisms to be successful after leaving school.

3.7 CONCLUSION

While the ICASS and the guidelines of individual colleges focus specifically on the processes to be followed to facilitate the implementation of the assessment component of Report 191 programmes, it is equally important that issues of quality and accountability are attended to. College lecturers have limited opportunities to assess students' knowledge and competencies during the academic period. Each assessment task must therefore be planned and administered with great care, as assessment is a crucial element of students’ success or failure. The quality of each assessment task administered by the lecturer impacts directly on the final subject mark awarded to the student and must therefore be credible, fair, valid, reliable and relevant (DHET, 2018b).

Chapter 4 discusses the research methodology employed in this study to determine risk factors that could potentially influence student academic success in Income Tax N6 at TVET colleges.

CHAPTER 4

RESEARCH DESIGN AND METHODOLOGY

4.1 INTRODUCTION

Much research has been done on the issues of student retention, student throughput and student attrition, but much is still to be understood about the phenomena (Botha, 2018; Draper, 2008; Reason, 2017; Thomas, 2015; Tinto, 2006). In the South African education and training system, and in particular the TVET college sector, this challenge is critical and calls for timely and effective strategies to improve student success and throughput. This problem is evident in persistent trends related to poor school (Grade 12) performance, especially in gateway subjects such as Mathematics, Physical Science and Accounting. Disturbingly low numeracy and literacy levels cause high dropout rates of learners before completing Grade 12 as well as in the first year of post-school education. Poor preparedness of students entering higher education also impacts on the quality of learning once enrolled in the higher education system. In terms of capacity, the ramifications for higher education is to ensure that students are retained in the system and to deliver highly skilled and competent graduates (Botha, 2018; Reason, 2017).

An empirical study was conducted in order to better understand the phenomena of student attrition and throughput within one TVET programme. The research design and methodology used in the current study are outlined in the rest of this chapter.

4.2 AIM AND OBJECTIVES OF THE STUDY

As stated in Chapter 1, the research question formulated for this study was: What are the possible risks that influence student academic success in Income Tax N6 at two TVET colleges in the Western Cape province, South Africa?

The aim of this study was therefore to identify possible risk factors that might influence student academic success in Income Tax N6 at two TVET colleges.

The study involved three subsidiary questions. These were:

- To identify possible risk factors that may prevent students from being successful in Income Tax N6.

- To draft a preliminary success profile of students in Income Tax N6.
- Based on potential risk factors and a tentative success profile, to suggest possibilities towards student support and interventions to promote study success in Income Tax N6.

The rest of the chapter discusses the research design, data collection, target population, sampling methods, data analysis methods, data quality measures, delimitations of the study and, finally, the validity, reliability and trustworthiness of the data and the ethical considerations for the study.

4.3 RESEARCH DESIGN AND METHODS

The research design guides a study to address the research question (Mouton, 2001:56) by specifying the methods and procedures for collecting and analysing the relevant data (Zikmund, 2003:65). Unlike most approaches to research, Plowright (2011:7) states that the FraIM does not dictate that one should hold a particular philosophical position prior to beginning the research. The FraIM, which is discussed in Section 4.3.2, encourages a more responsive, flexible and open-minded attitude based on answering one or more research questions and finding a solution to a problem or addressing an important issue.

4.3.1 Research paradigm

The study utilised abductive logic as a research approach within a pragmatic knowledge perspective - both supporting mixed methods designs (see Bryman, 2006; Creswell, 2009; Pandey, 2019; Plowright, 2011; Tashakkori & Teddlie, 2003). The pragmatic interest of the study was to inquire into possible risk areas that may influence student success in Income Tax N6 at two TVET colleges in the Western Cape. A preliminary success profile based on potential risk factors that could influence student success, was anticipated as a research outcome. This pragmatic knowledge position provided the space to suggest practical applications and solutions towards student support and interventions for improved study success in Income Tax N6 (also see Creswell, 2009; Patton, 1990). The research therefore drew on both quantitative (numeric) and qualitative (narrative) data to determine the nature and extent of the contextualised problem (see Cherryholmes, 1992; Creswell, 2009; Morgan, 2007; Pandey, 2019; Rossman & Wilson, 1985) towards a possible solution.

4.3.2 Mixed-methods design

This study employed the FraIM as a most appropriate design for the purpose of this study. Through this design, numeric and non-numeric data could be integrated in a holistic manner by providing equal status of importance to all aspects of the research methodology (see Plowright, 2011). Creswell (2009) refers to the blending of qualitative and quantitative data as 'mixed methods'. Plowright (2011) differs from Creswell and avoid the terms 'quantitative' and 'qualitative', preferring to use 'numerical' and 'narrative' as a means of moving away from the traditional quantitative–qualitative divide and encouraging a more flexible mixed-methods design. An appropriate mix of methods was thus considered to address the research problem and question (see Gorard & Taylor, 2004). The use of mixed-method designs is widely recognised as aiming towards finding solutions to reigning social and educational problems (Gorard & Taylor, 2004; Plano Clark & Creswell, 2008; Tashakkori & Teddlie, 2010).

Figure 4.1 below diagrammatically depicts the FraIM used as the basic design template for the empirical part of the study.

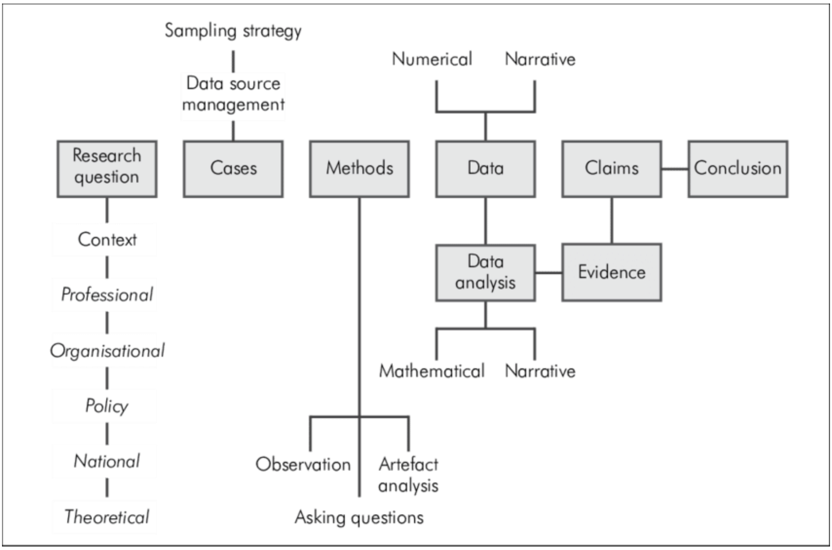

Figure 4.1: The FraIM (Plowright, 2011:9)

The FraIM (Figure 4.1) indicates that context is important for all research, especially research aimed at evaluating, developing and improving an understanding of practice in places of work. This is unlike the view of Stephens (2009), who indicates that a traditional view gives prominence to contextual factors only in qualitative research. However, the professional context provides information about the researcher and the subject or professional area within which the research is undertaken – in this instance to create a risk profile for Income Tax N6 students studying at TVET colleges and to suggest possibilities towards student support and interventions to promote study success.

The FraIM begins with the main research question or aim, which has a central role in research that systematically employs empirical data to answer the question (also see Punch, 2009). Clough and Nutbrown (2002) maintain that social research takes place within a social context, which informs the researcher's understanding of the issues being investigated and helps to formulate more appropriate questions. The FraIM further suggests careful sampling strategies to best represent research that is undertaken in workplace contexts. In the current study, data generation took place by using a structured questionnaire (see Addendum I) as first phase of the study. Interviews with lecturers teaching the subject Income Tax N6 (see addenda J and K) served as second phase of the empirical investigation. According to the FraIM, asking questions has a higher level of mediation in comparison to observations, whereas artefact analysis has the highest level of mediation. The degree of structure as a second characteristic of data collection methods, as proposed by the FraIM, lends itself to a mix of highly structured and less structured data methods.

The FraIM also suggests the use of both numerical and narrative data towards problem understanding and solving. Numerical data involve counting and measuring, and are informed by the logical code of rules of mathematics (Guiraud, 1975) and science (Chandler, 2002). Such data were generated in the current study by asking closed-ended questions to Income Tax N6 students via a paper-based questionnaire.

Whereas numeric data are often seen as unambiguous, fixed and non-negotiable, narrative data draw on relatively more constructed or 'poetic' codes of meaning (Guiraud, 1975). Such codes – or rules of representation – are based on the use of language or still and moving imagery. Such data are often more complex, ambiguous and uncertain. Narrative data in the present study were drawn from the open-ended question section of the questionnaire, as well as from interviews with the lecturers teaching the subject Income Tax N6 at Northlink College.

Lastly, the FraIM points to research that leads to warrantable or justifiable conclusions. Such conclusions can, however, be shared, challenged and developed further by others. The procedure progresses from abduction through deduction and ends with induction as integral and necessary stages of all research inquiries (also see Pandey, 2019; Plowright, 2011). An abductive approach was thus employed to come to some preliminary realisation that the problem of student drop-out and failure in TVET colleges and Income Tax N6 in particular might relate to a range of factors. This has lead to a deductive position to inquire into a particular research question, namely to identify specific risk factors that might influence student academic success through describing, comparing and tabulating relevant data generated from students, staff and documentation at two TVET colleges in the Western Cape (also see Babbie, 2001:23). Babbie (2001:23) describes deduction as a logical model in which specific expectations are developed on the basis of general principles. Terblanche (2017) reports that deduction moves from a pattern that might be logically or theoretically expected to a pattern that actually occurs (also see Babbie, 2001:23). As this study sought to explore various strategies that could be developed by TVET colleges to contribute towards suggested possibilities and options for student support and interventions to promote study success in Income Tax N6, its focus was on the strategies used in a single programme offered at two public TVET colleges. The study was therefore confined to data from students and lecturers within the Financial Management programme, studying or teaching in the subject Income Tax N6. Policy documentation related to teaching and learning within the two colleges were also scrutinised to determine the ‘official’ position at both institutions.

4.3.3 Target population and sampling

The selection of the institutions was influenced by the research question, geographic considerations and prior success rates of students studying Income Tax N6. Hence, the population of this study was limited to two public TVET colleges in the Western Cape. Although a holistic approach to determine student success did not seem feasible for the scope of this study, its findings could contribute towards suggesting possibilities and options for student support and interventions to promote study success in the Income Tax N6 course. The population of this research study has common characteristics in that both Boland College and Northlink College are public TVET colleges offering the Financial Management N6 programme as a full-time option. Although there are other private and public institutions offering the same programme, they were not included in the study due to the scope of the study, cost and time considerations (Mouton, 1998:134).

Participants in the study were selected through purposive sampling. Purposive sampling implies that participants are selected because of some defining characteristic that made them the holders of data needed for the study (Cohen, Manion & Morrison, 2007:115). The study sample in this case consisted of all full-time registered students for the subject Income Tax N6 at Boland College (Paarl and Stellenbosch campuses) and Northlink College (Tygerberg campus) as well as the lecturers teaching the subject at Northlink College.

4.3.4 Data generation

Quality data form the cornerstone of any research and should be representative of a real-life problem that has been identified (Birley & Moreland, 1998:40; Leedy & Omrod, 2001:94). The numerical data in this study allowed for statistical analysis, while non-numerical data informed judgement to identify major and minor themes as expressed by respondents in the form of narratives (see Seaman, Levin & Serlin, 1991:42). Data were generated through administering questionnaires to students enrolled for Income Tax N6 and interviews with two lecturers teaching the subject. A total of 142 out of a possible 150 students participated in the study, which represents a 95% response rate. The study results could therefore be considered as the views of a truly representative sample of Income Tax N6 students at the two TVET colleges.

Questionnaires were administered to Income Tax N6 students at a formal assessment opportunity to ensure the best possible response rate. All students in the programme have to complete an internal examination, which contributes 50% towards their ICASS mark (see Table 3.3 in Chapter 3). The participating students were requested to complete the questionnaire before commencing with the ICASS assessment. The Income Tax N6 ICASS assessment for each campus was scheduled on different days within their internal examination time slot, which allowed me to personally attend each of the ICASS sessions at the three campuses of the two institutions. A letter accompanied the questionnaire (see Addendum G), explaining the purpose of the research and providing instructions as to how the questionnaire should be completed.

In addition to the letter, it was also explained orally to students how to complete the survey.

Three months after the completion of the student questionnaire, two Northlink College lecturers were interviewed in their offices about the ways in which they conduct their classes and how their teaching environments could possibly be linked to student responses (see addenda J and K). As I am the Income Tax N6 lecturer at Boland College, only the two Northlink College lecturers who teach Income Tax N6 were interviewed. The interviewees have expert knowledge and teaching experience in Income Tax N6 for at least ten years. One of the lecturers, for instance, was the national examiner for Income Tax N6 for more than ten years and both lecturers have been marking Income Tax N6 scripts for the external DHET examinations for many years. This assisted in obtaining detailed and evidence-based information, both from inside and outside of the Income Tax N6 classroom.

The implementation of the student questionnaire, which was followed by interviews with two lecturers teaching the subject Income Tax N6 at Northlink College, is discussed next.

4.3.4.1 Instrumentation and data analysis

The student success questionnaire that was used to generate data from Income Tax N6 students drew on the work of Dr David A. George (2017), who did research on the issue in California, USA. Questionnaire items (see Addendum H for a sample questionnaire) were limited to six broad categories using an adapted self-scoring student success questionnaire. The risk areas explored were (a) academic skills development, (b) study and thinking skills, (c) personal issues, (d) planning for the future, (e) resource needs and (f) general issues.

Quantitative data were generated for the first five categories of the questionnaire, which consisted of eighteen sub-sections as fields of information that could help identify possible risk areas. The majority of the questions for each field drew on the work of Ellis (1997), who did extensive research on student success factors. For each question item a five-point Likert scale was used, where ‘5’ indicated that a particular statement is always true for a student and ‘1’ that the statement is never true. Each of the 18 fields consisted of 8 questions, where the highest score for each field was 40. The total for each field was then transferred to a student success profile sheet in order to determine potential student academic risk areas (George, 2017). According to George (2019), the scoring protocol was developed using the simple convention of a traditional grading system and no local or national norms were calculated. However, many years of using the instrument have validated the rubric as follows: A score of 25 or lower (indicating a probable trouble area) represents a potential student risk, which in most academic environments points to a 'failing grade' (George, 2019). Scores that range between 26 and 30 (65–75%) indicate potential areas for improvement, and scores ranging between 31 and 40 (78–100%) indicate probable areas for success.

George (2019) warns that the instrument is based on students' self-perceptions and students' own views of their weaker and stronger areas of their performance. Therefore,

1) as this is a self-administered exercise, different students will grade the student success questionnaire differently, depending on their self-perceptions, hence scores should be looked at individually where possible; and
2) he has found the most success with this exercise when he was able to work with students diagnostically on an individual basis and provided them with specific suggestions to overcome their individual challenges. Unfortunately, due to time and cost constraints, this approach was not possible during the current study.

The questionnaire was administered in English only, as all participants were proficient in English. The structure of the questionnaire consisted of both closed- and open-ended questions. In terms of data analysis, the quantitative survey data were analysed using the Statistical Package for Social Sciences (SPSS) software program to identify variables that might point to the possible profile of a successful student in Income Tax N6. Descriptive statistics were used to report on the findings from the closed-ended question section.

For generating quantitative data, records of questionnaires were meticulously kept, summarised in Excel sheets and calculated with the assistance of the Statistical Consultation Service at Stellenbosch University. Responses were recorded as anonymous items and calculated impartially as quantitative data, computer-processed and preserved electronically.

The sixth field in the student success questionnaire generated narrative data, where students were required to answer questions that might assist lecturers to improve the classroom environment. Narrative data are well suited to disclose values, patterns and beliefs to discover the subjective meanings of those involved in a particular context or situation (Mouton, 2001:65; Wiersma & Jurs, 2005:78).

A narrative content format was used to describe and analyse students' responses to the open-ended questions. This section recorded the open-ended responses of 142 participants who anonymously completed the questionnaire. Participants' views could therefore not be linked to any particular individual or institution. Student responses to the open-ended questionnaire items and the transcribed interviews with teaching staff in Income Tax N6 were then analysed for themes and categories of meaning by using standard content analysis procedures (see Henning et al., 2004).

4.3.4.2 Interviews with lecturers

The majority of interview questions (teacher interview questions) were drawn from the College of Education and Human Development (2017). These questions were e-mailed to the participants two weeks prior to the interview in order to give the interviewees ample time to consider their answers. Although there were many interview question suggestions by the College of Education and Human Development (2017), I applied the following categories of questions, as suggested by Krueger and Casey (1994):

- Opening question: This is a factual as opposed to an attitude-based question. In order to get to know the lecturers better, they were asked why they chose to teach Income Tax N6 and for how many years they had been teaching the subject.
- Introductory question: This question introduces the general topic of discussion. The interviewees assisted with the logistics regarding the administration of the student questionnaires and already had a good understanding of the topic of the research that was being conducted. The lecturers were asked about the type of support they received from their institution to stay up to date with the annual content changes in the subject (probably the most serious challenge for lecturers teaching Income Tax N6 in the TVET college sector).
- Transitional question: This question serves as the logical link between the introductory question and the key questions. For instance, the lecturers were

asked how they handle Income Tax N6 students that are late for class. This would give a clear indication of their relationships with students and the atmosphere created when learning is taking place.

- Key questions: There are typically two to five key questions and they require the greatest attention in the subsequent analysis. In the present study, the lecturers were required to answer questions on their relationships with students and how they conducted their classes, what type of teaching techniques and pedagogy they used as well as the type of intervention strategies their institution had in place when students seemed to be at risk or were not succeeding.
- Ending question: This question closes the discussion and is regarded as the 'all things considered' and final question. The final question posed to the interviewees was to state whether there is anything I should know, other than what was already discussed, that could contribute towards student success in Income Tax N6.

A digital voice recorder was used to capture the actual narratives of the interviewees for personal transcription of the data. The use of a digital recorder was helpful in this study in terms of allowing me to capture all the details and not miss any important information. At the same time, note taking accompanied the interviews to capture the gestures and facial expressions of the interviewees for later consideration. All the narrative data were appropriately safeguarded and secured.

The analysis of the transcribed data followed the same procedure as the narrative responses of students, namely to search for themes and categories of meaning by using standard content analysis procedures (see Henning et al., 2004).

4.3.4.3 Institutional documentation

The lecturers who participated in the study also provided me with additional information in the form of institutional documents (see Addendum U). This was useful for maximising evidence in keeping with the principles of triangulation. The range of information generated from the descriptions and details of the student survey and lecturer interviews enhanced rigour and credibility. In an attempt to better understand key issues that might contribute towards student success, different sources of information were required to support the evidence from students and lecturers and to reach conclusions. Table 4.1 provides a list of TVET institutional documents obtained and analysed that assisted with the triangulation of data (also see addenda M to T).

Table 4.1: TVET institutional documents obtained and studied

Document number	TVET institution	Document name
EDT-POL-001(E)	Boland College	Inclusive Education and Training Policy
EDT-POL-002(E)	Boland College	Policy on Punctuality and Class Attendance
EDT-POL-003(E)	Boland College	Programme Establishment Policy
EDT-POL-006(E)	Boland College	Assessment and Moderation Policy (Vocational)
EDT-POL-007(E)	Boland College	Admission to Examination Policy
EDT-POL-101(E)	Boland College	Recognition of Prior Learning Policy
EDT-POL-103 (E)	Boland College	Induction of Learners for Occupational Programmes Policy
FAS-POL-001(E)	Boland College	Financial Aid Services Policy
MAA-PR-001	Northlink College	Class Attendance Procedure Policy
MAA-PL-003	Northlink College	Class Attendance Policy (Full-time Students)
MAA-PL-004	Northlink College	Assessment and Moderation Policy for DHET and Occupational Qualifications (irregularities and appeals procedure)
MAA-PR-007	Northlink College	Intervention Procedure Policy

Lecturers should conduct their classes within the boundaries of policies and proposals of best practice set out by their respective colleges and the DHET. The quality councils as depicted in Figure 3.1 perform quality assurance moderations on an ad hoc basis. Each college is allowed to create its own policies; however, the DHET ICASS guidelines, as discussed in Chapter 3, remain the foundation for policies, which should be adhered to for quality assurance moderation once a year. As an illustration of how each college can create its own policies within the DHET ICASS guidelines and its culture of learning, Mbovane and Nowicki (2019) report that approximately 260 students from the Eastcape Midlands College protested about the 80% class attendance policy to qualify for NSFAS allowances. They continue that the 80% class attendance policy applied to all eight campuses and the policy was communicated to the Student Representative Council. Students were given the opportunity to write letters stating why they deserved amnesty.

In terms of the current study, the following policies influence the Financial Management programme and the students who qualify to study the programme: The Inclusive Education and Training Policy (see EDT-POL-001(E), Addendum M) and Programme Establishment Policy (see EDT-POL-003(E), Addendum O) determine the minimum requirements for students to enter the programmes offered by Boland College. Once a student enrols for a programme, the Recognition of Prior Learning Policy (see EDT-POL-101(E), Addendum R) determines whether the student would get recognition for prior studies. In some cases where students qualify for RPL in more than one subject, the policy states that all students should register in any semester for at least 50% of subjects per level, irrespective of prior learning. All students entered for the programme sign acknowledgement of the 80% minimum class attendance policy at registration to obtain access to the national DHET examination at the end of each semester. Students are reminded about the Class Attendance Policy at the beginning of each semester when the programme manager or leader discusses the Induction of learners for Occupational Programmes Policy (see EDT-POL-103(E), Addendum S).

Both colleges' policies on class attendance (see EDT-POL-002(E), Addendum N) and (MAA-PR-001 and MAA-PL003, Addendum U) describe the procedures lecturers should follow when students arrive late for classes or do not attend at all. Once students are identified as 'at risk' (either for attending less than 80% of classes or failing to achieve the minimum academic mark of 40%) by their subject lecturers, these policies describe step-by-step procedures on how to follow up on students who are at risk – also see Section 3.5. In order to exclude any student from the national examinations based on class attendance, it is a DHET requirement that written proof of interventions should be kept in a lecturer subject file which is synonymous to a lecturer resource file (see MAA-PR-007, Addendum U) – also see Section 3.4. The assessment and moderation policies (EDT-POL-006(E), Addendum P and MAA-PL-004, Addendum U) describe the weighting and number of assessments to be completed as well as the minimum academic requirements for students to access the national examinations at the end of each semester.

4.3.4.4 Enhancing data quality through triangulation, trustworthiness and credibility

Multiple strategies were used to enhance the quality of the data and thereby promote the accuracy of findings. Strategies such as triangulation of different data sources of information to establish which factors might contribute significantly towards student success were applied in this case. This study aligned itself to the definition of Duffy (1993:143), who describes methodological triangulation as the use of two or more methods of data collection procedures within a single study where findings are corroborated. Triangulation of the data from the questionnaire and interviews with lecturers, also informed by institutional documentation, was performed. This took into account the findings from literature on the relevant topic to assess key differences and similarities and to validate the findings from the empirical data. Triangulation was used to limit bias in varying ways in the use of quantitative and qualitative data to improve quality.

In the process of generating data, the issue of trustworthiness seems crucial (Graneheim & Lundman, 2004). At least five criteria can be applied to enhance data quality, namely objectivity, reliability, internal validity, external validity and the usefulness of the data (Miles & Huberman, 1994).

This study met these five criteria as follows:

Objectivity was enhanced during the qualitative data collection process by verbatim recording the interviews with the lecturers. The interviews were transcribed by an independent scribe to avoid interviewer bias for analysis purposes (also see Addenda J and K for examples of the transcribed interviews). As for the numeric questionnaire data, participating students were required to use only the first six digits of their identity numbers to assist in determining their age group (see Addendum H). At no stage did I as researcher have access to the student administration system to identify any of the students and the analysis of the data was performed objectively by using descriptive statistics.

To increase the *reliability* of the data, all participating students across the three campuses were invited to participate voluntarily. The student representation for the particular subject (Income Tax N6) was exceptionally high at 95% since the survey was administered under classroom conditions. No student was pressured into completing the questionnaire and it was emphasised that any student could use the completion time for revision or other purposes. The lecturer interviews only involved those teaching the subject Income Tax N6 at Northlink College. To prevent any institutional or course bias, my colleague at Boland College, Stellenbosch campus was not interviewed.

According to Miles and Huberman (1994), in order to determine the *validity* of the study, one needs to determine whether the findings make sense, whether they are credible or not and whether or not they represent a true image of the aim of the study. The numeric data generated from the first five categories of the questionnaire were generated from almost all the students studying the subject under scrutiny. All the questions in the first five categories were aimed to identify variables that can point to the possible profile of a successful student in Income Tax N6. It should be mentioned that although the survey questions relied on student perceptions of their own performance, the instrument used proved to be a well-tested and practically proven one for the purpose, namely to assist students in identifying their own experienced strengths and weaknesses pertaining to a particular course or programme of study.

Ecological validity of the study was enhanced by the fact that I am directly involved by teaching Income Tax N6 and had done so for the past 12 years, has vast experience in the field of teaching tax courses and has recently been appointed as the national examiner for Income Tax N6. As a result of the high measure of ecological validity, I could validate the findings due to my closeness to the data and insights into the problem at hand (also see Plowright, 2011:34, 134–136). I also declared my possible biases, as I am employed by DHET as a permanent lecturer at Boland College and has the responsibility to assist students as far as possible to succeed in their studies.

The findings of the study have the potential to identify its *usefulness* in that various strategies can be developed by TVET colleges that might contribute towards suggesting possibilities and options for student support and interventions to promote study success in Income Tax N6.

4.4 DELIMITATIONS OF THE STUDY

The delimitations of a study are determined by the focus of the research question, its objectives and the data methods used. Simon (2011) states that delimitations are characteristics that limit the scope and define the boundaries of a study. The assumption reigns, however, that the way in which a study is delimited is the responsibility of a researcher. In clarifying the meaning of delimitations, Creswell (2003) states that the delimitations address how the study will be narrowed in scope.

The research question, aim and objectives of the present study (see Chapter 1) represented an investigation into the generic features of a potentially successful Income Tax N6 student at a limited number of TVET colleges. This represents only a starting point that could assist lecturers and institutions to analyse and better understand key issues that might potentially contribute to student success in the relevant subject. However, some of the trends identified in the study may also be applicable to other institutions offering similar programmes.

4.5 ETHICAL CONSIDERATIONS

Sound ethical clearance procedures were followed to (a) administer the questionnaires to students enrolled for Income Tax N6 at the two TVET colleges and (b) conduct interviews with two of the lecturers teaching the subject Income Tax N6. Research involving human subjects within institutions, government agencies and universities requires specific information to make informed and responsible decisions regarding the ethical acceptability of a proposal (Gillis & Jackson, 2002:336). Following the ethical clearance rules and procedures and approval of the research to be conducted, consent to participate in the research was sought from the participants. Applications for ethical clearance accompanied by letters seeking the permission of the interviewees to participate in the research were duly sent to the participating institutions.

In this study, procedures to adhere to research ethics were followed to ensure that the research met the ethical requirements of each participating institution. It is mandatory that researchers observe ethical rules. In the current study, for instance, all participants' consent was asked to participate in the research, thereby respecting their right to withdraw from the study at any stage (see Cohen et al., 2007). I obtained ethical clearance to conduct the research via the ethical approval procedures of Stellenbosch University (Research Ethics Committee: Humanities). Letters of consent were tabled and approved at the relevant ethical committee meetings (see Addenda A and B). All students, interviewees and institutions provided written consent to participate in the study (see Addenda C to G).

Apart from seeking ethical approval from the Research Ethics Committee: Humanities, letters of consent to participate in the study were attached at the front of the questionnaire (see Addendum G) administered to participating students. This letter accompanied the application to the Research Ethics Committee: Humanities for approval. Participants were informed about the purpose of the study and why their participation would add value to the study's findings. They were personally assured by me of their confidentiality before the process of completing the questionnaire and that their identities would be kept anonymous during data analysis.

Anonymity and confidentiality were explained again during the survey process to ensure that students were comfortable regarding participation. It was also explained that their participation was voluntarily and should they wish to withdraw, they would be at liberty to do so during any phase of the study. Furthermore, the participating lecturers were informed prior to the interviews that any information they provided would be kept confidential and would not be disclosed at any stage, except in relation to the findings of the study. All transcripts and voice recordings were locked in a safe locker to which only I had access. All final transcribed versions of interviews were kept by the supervisor.

Throughout the study I was mindful of scientific honesty, which refers to the publication of true findings, and avoidance of plagiarism through acknowledgement of all sources (see Mouton, 2001:240). Scientific honesty involves honesty in data collection, analysis and interpretation of the research phenomenon and presenting the views of the participants, and not those of the researcher.

4.6 CONCLUSION

The chapter outlined the research design and methodology of the empirical part of the present study. The research was conducted by using a survey research design within a pragmatic knowledge lens through a mixed-methods approach. A purposive sampling strategy was applied at the two TVET colleges in the Western Cape province, and due diligence prevailed in the selection of participants according to the set criteria that enhanced data quality. It was explained how numeric and narrative data were generated and analysed using appropriate quality measures. The chapter also discussed the delimitations of the study and its ethical considerations.

Chapter 5 reports on the findings, discusses the findings in relation to the relevant literature and synthesises the findings that relate to the identification of possible risk factors that may prevent students from being successful in Income Tax N6.

CHAPTER 5

FINDINGS AND DISCUSSION

5.1 INTRODUCTION

Chapter 4 described the process of data collection and analysis to address the main research question, which was formulated as: What are the possible risks that influence student academic success in Income Tax N6 at two TVET colleges in the Western Cape province, South Africa?

As explained in Chapter 4, data were triangulated with the exploration of data from the student success questionnaire, interviews with lecturers and the analysis of relevant policy documentation. A total of 142 participants completed the student success questionnaire survey, which contained closed- and open-ended questions (see Addendum H). The questionnaire survey was followed by interviews with the two lecturers teaching Income Tax N6 at Northlink College (see Addenda J and K). This chapter highlights the notion that findings from the data can be linked, which clearly points towards the advantage of Plowright's FraIM, namely that all phases of data generation are planned according to a predetermined, integrated approach (Plowright, 2011:7). The findings from the questionnaire and interview data are presented next and linked to applicable institutional documentation.

5.2 FINDINGS FROM THE NUMERICAL AND NARRATIVE DATA

5.2.1 Characteristics of the participating students

The bar charts in figures 5.1 to 5.20 show the background and type of students who participated in the study. The background information is followed by figures 5.21 to 5.38, which reflect the numerical data from the student success questionnaire. In Figure 5.39 a student perceived success profile is depicted, which was developed from the data reflected in figures 5.21 to 5.38. This is followed by a description of the narrative data from the interviews with the two lecturers at Northlink College. The chapter ends with an analysis of institutional documents (see Table 4.1) that could potentially influence student success in Income Tax N6, other than policy documents referring to the assessment, moderation and intervention procedures discussed in Chapter 3 (contextualisation). The chapter concludes with a synthesis of the findings from the three data sources used in the present study.

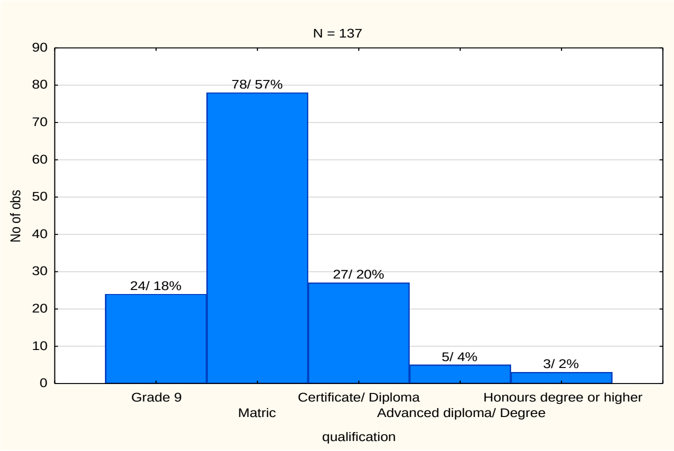

Figure 5.1: The highest educational qualification obtained by the Income Tax N6 students' parents/guardians

(Responses are represented as follows in Figure 5.1 and all the figures that follow: The forward slash separates the number of participants (real number) from the percentage of participants. For instance, 24 in number out of a total of 137 participants (N = 137) indicates that Grade 9 is the highest educational qualification obtained by the parents/guardians depicted by Figure 5.1, while the percentage of participants whose parent/guardian obtained Grade 9 as the highest qualification is indicated as 18%.)

The highest educational qualification obtained by the Income Tax N6 students' parents/guardians is important to establish the type of support the student receive to persist in being successful. Tinto (1975; 1987) and Kember and Leung (2004) comment on the role that social integration of students plays in being successful in post-school education. Parents/guardians who completed a post-school qualification can support students better, because of their own experience at a post-school institution, than those who did not attend a post-school institution. Figure 5.1 shows that only 26% (20% diploma, 4% advanced diploma/degree and 2% honours degree or higher) of students indicated that their parents/guardians obtained a post-school qualification. One hundred and two students (24 Grade 9 and 78 matric) indicated that their parents/guardians only have a school qualification. This reflects Bitzer's (2009) statement that many students in TVET colleges are first-generation students, coming from relatively low-income families with little or no prior formal education.

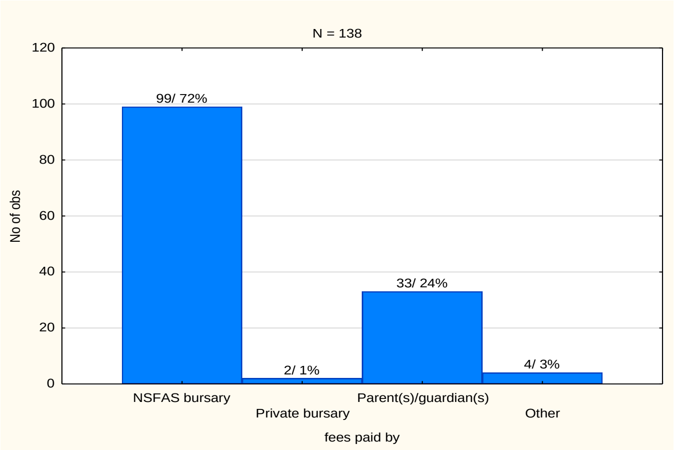

Figure 5.2: Who pays Income Tax N6 students' study fees

Finance plays a major role in student persistence (Bean, 1985). As highlighted in Chapter 1, the DHET confirms that the South African government had undertaken to provide R2.46 billion required for grants to all students from poor families as well as for those in families with an income below R600 000 per annum – the missing middle (PMG, 2016). The missing middle group refers to those students who come from families with income levels above the NSFAS threshold, but who still cannot afford post-school education (MHET, 2017). Students qualifying for NSFAS support would not have to pay registration fees and the missing middle students would be covered by an 8% gap-funding grant. Figure 5.2 above shows that almost three-quarters (72%) of students studying the Financial Management programme at the two participating TVET colleges are studying with an NSFAS bursary, while 24% of students' parents/guardians pay for their tuition. The other (4%) students either have a private bursary or another type of sponsor, such as an employer paying for the tuition of a student.

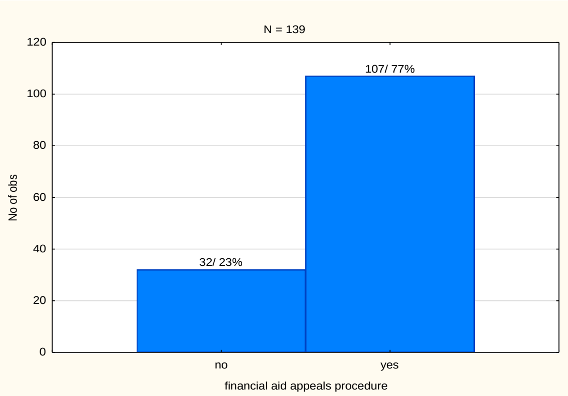

Figure 5.3: Whether Income Tax N6 students know that there is a financial aid procedure

As depicted in Figure 5.3, only 23% (N = 139) of the students indicated that they do not know whether there is a financial aid appeals procedure. The assumption could therefore be made that students whose parents/guardians pay for their tuition do not need to complete the NSFAS bursary application forms and hence do not need to pay attention to appeal procedures.

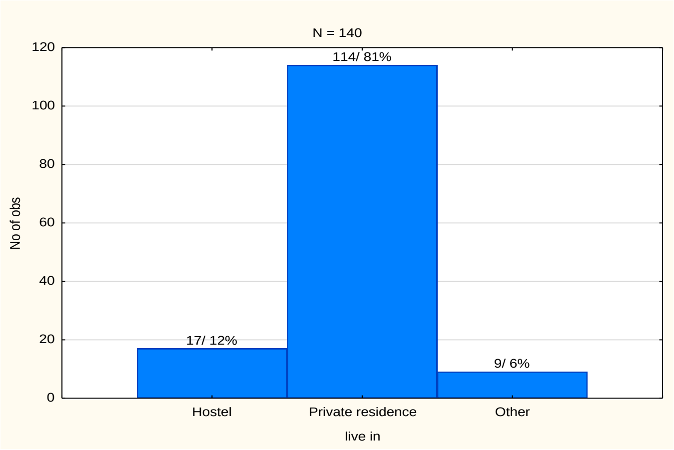

Figure 5.4: The Income Tax N6 students live in a … during their studies

When an NSFAS bursary application has been successful, the bursary would also cover the costs of staying in a residence on campus. Figure 5.4 reveals that only 12% (N = 140) of the students enrolled for the Financial Management programme live in campus residences. In total, 81% of the students reside in a private residence and only 6% indicated that they live with relatives or friends.

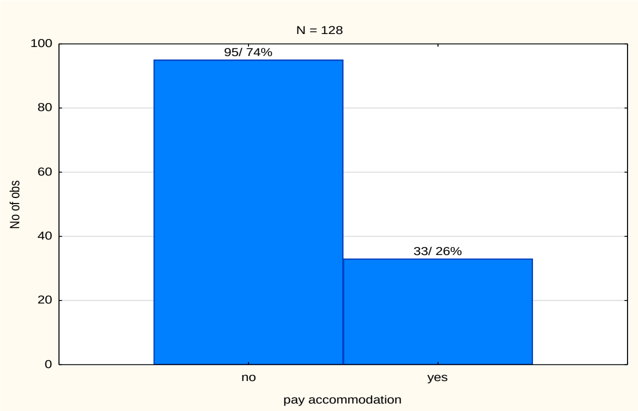

Figure 5.5: Paying for own accommodation by Income Tax N6 students

The two questions that received the lowest response rate were related to the financing of students' studies. These are reflected in Figure 5.5 (N = 128) and Figure 5.6 (N = 98). A total of 95 (74%) students, as shown in Figure 5.5, indicated that they do not pay for their own accommodation during their studies at the college, while 33 (26%) students indicated that they do pay for their own accommodation.

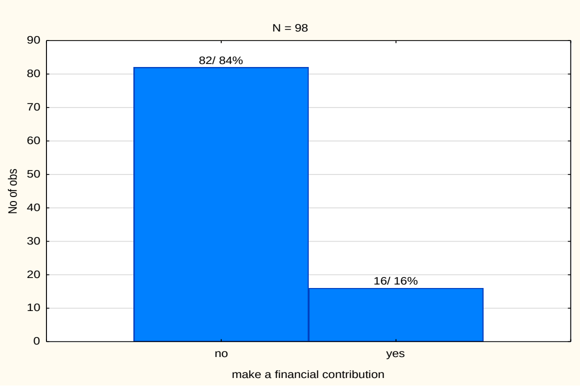

Figure 5.6: Whether Income Tax N6 students make any financial contribution to their accommodation

If students indicated that they do not pay for their own accommodation (as reflected in Figure 5.5), they also had to indicate whether or not they made some financial contribution to the household during their study time. As seen in Figure 5.6, the majority of the students (84%) (N = 98) stipulated that they do not make any financial contribution, while 16% claimed that they do make some financial contribution. The assumption reigns that most students probably enter the TVET college sector directly after school to obtain a higher qualification that could assist them in finding employment. It would also seem that the majority of the students in the sample group reside with their parents/guardians, who pay for their studies and provide for their daily needs.

Figures 5.7 to 5.9 report on the students' perceptions of belonging.

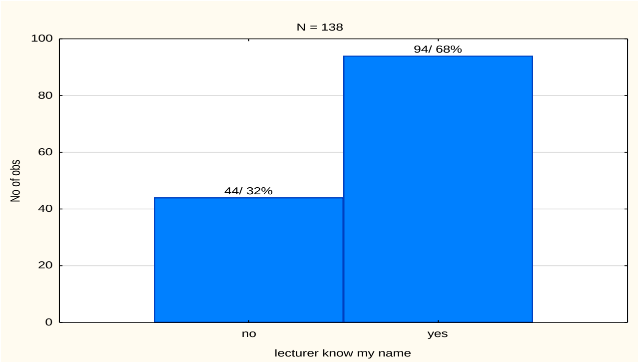

Figure 5.7: Whether lecturers know the names of Income Tax N6 students

Figure 5.7 indicates that only 32% (N = 138) of the sample were of the opinion that lecturers do not know their names. Kember et al. (2001) report that a sense of belonging, especially being known by name by lecturers, could result in better-quality learning outcomes, as a sense of belonging links with opportunities for collaborative learning and the discussion of difficult concepts. One possible explanation why students at the two participating TVET colleges in this study might be successful is that 68% claimed that their lecturers know their names.

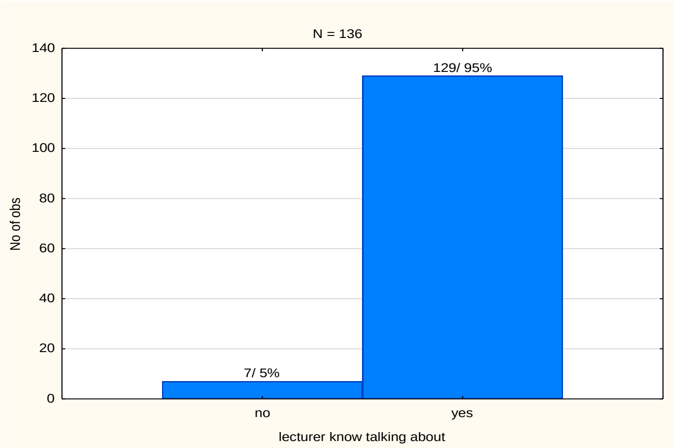

Figure 5.8: Whether Income Tax N6 students think their lecturer is a content expert

Income Tax N6 is an optional instructional offering, as indicated in Table 3.2. Both TVET colleges participating in the study decided to choose Income Tax N6 above easier subjects such as Economics N5, Mercantile Law N5 or Entrepreneurship and Business Management N5 or N6, because it is a practical subject. However, the annual changes/updates in the subject content because of changes in income tax legislation remain a challenge to lecturers. In Figure 5.8 it is shown that only 5% (N = 136) of the students indicated that their lecturer does not know the content of the subject, while 95% of the students were of the opinion that their lecturer is an expert in the field. These statistics verify that lecturers who participated in this study are seen as experts in the field of Income Tax N6. This is confirmed by the fact that all the lecturers who participated in this study have more than ten years of experience in teaching, assessing and marking the subject.

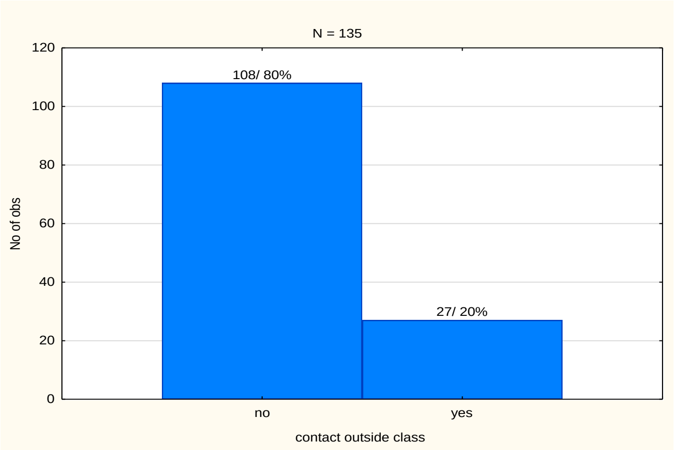

Figure 5.9: Whether Income Tax N6 students have contact with their lecturer outside of class

Figure 5.9 shows that 80% (N = 135) of the students only see their lecturer during class time; 20%, however, claimed that they do have contact with their lecturers outside classrooms. Students from time to time have to participate in voluntary team-building events such as competitions for the best dressed class on a casual day or the most participants from a class who took part in athletics day. Some lecturers decide to participate in such events to better their relationships with the students, thereby possibly increasing a ‘sense of belonging’, as mentioned earlier. Tinto (1975; 1987) argues that students are more likely to complete college courses if they become socially integrated into the college society and if there is an integration of their beliefs with predominant college values. It should be noted that the contact with lecturers outside the classroom, for example participation in a college athletics day, is still on college premises. Outside of college premises, the lecturers rarely, if ever, have social contact with students.

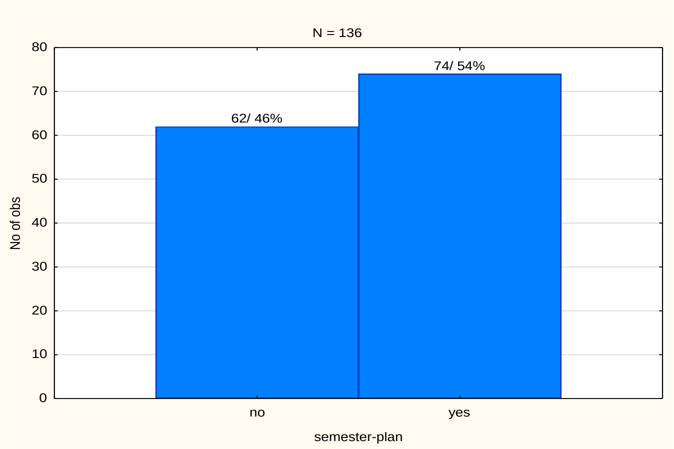

Figure 5.10: Whether Income Tax N6 students receive a semester plan at the start of a semester

It is expected of lecturers to keep evidence of engaging in teaching, learning and assessment in the form of a lecturer resource file and -subject file (DHET, 2018b). According to both colleges (Boland College, 2016b; Northlink College, 2015), one of the documents that must be kept on file is a semester plan, which indicates which syllabus content to be covered every week. The semester plan also indicates assessment dates and the syllabus content to be assessed. Figure 5.10 shows that 46% (N = 136) of the students stated that they do not receive a semester plan for the subject, while 54% claimed that they do receive a semester plan. The students who do receive the semester plan can better manage their time. More about this issue is reported in Figure 5.34.

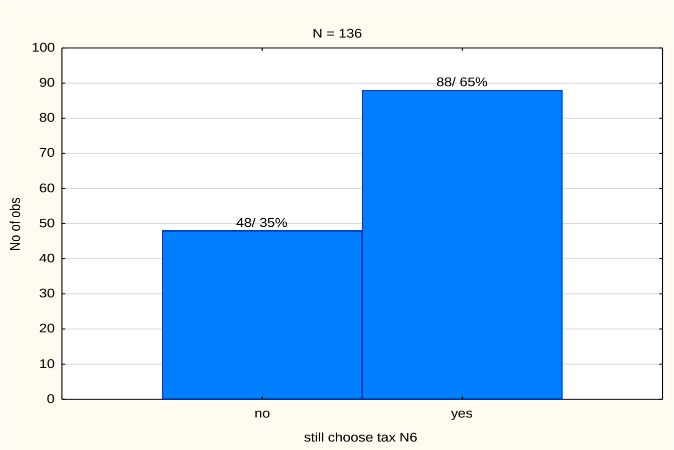

Figure 5.11: Whether Income Tax N6 students would opt to take the subject if having a choice

Bers and Galowich (2002) report that parents and students usually spend much time and energy in their search for the most appropriate institution for their choice of study. They state that one aspect that usually attracts much attention is whether other students are successful or not at a particular institution. One lecturer mentioned in the interview that after completion of their Financial Management N4–N6 course, students from a sister college enrol to take Income Tax N6 part-time at Northlink College because of the value the subject add towards their qualification. These students claim that the knowledge they gain from Income Tax N6 could help them find employment. Figure 5.11 indicates that 65% (N = 136) of the students will still choose Income Tax N6 as a subject if they had a choice, while 35% stated they would not select the subject if they had a choice. It would seem that students understand the importance of this practical subject outside of the classroom.

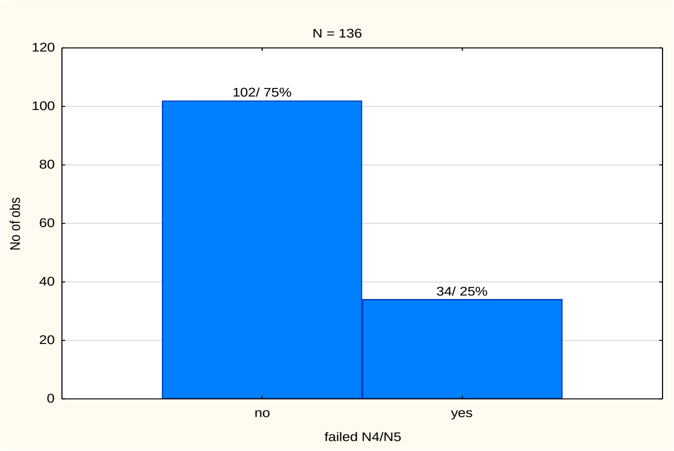

Figure 5.12: Whether Income Tax N6 students failed a previous subject in the programme

Students are labelled high-risk if their academic backgrounds, prior performance or personal characteristics make them potential candidates for early withdrawal from college (Adelman, 1999; Choy, 2002; Yeh, 2002). Figure 5.12 indicates that 75% (N = 136) of the students had never failed a college subject. Only 25% of students had failed a previous subject in the Financial Management programme. From my own experience, it is observed that the Financial Management programme students are academically more motivated than students enrolled in other TVET college programmes. One reason could be the selection criteria applied before the students enrol. Students need to pass matric with a pass in accounting at higher or standard grade to apply for the Financial Management programme.

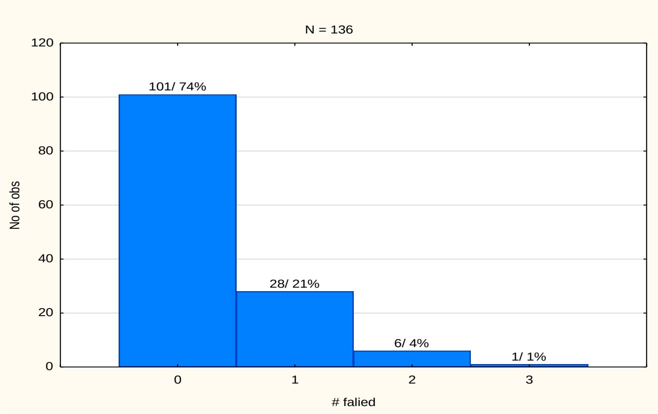

Figure 5.13: The number of subjects failed by students prior to the N6 level

Even if students come from a previously disadvantaged schooling environment, Pizzolato (2004) states that high-risk students can still adapt and achieve. It would seem that the two TVET colleges that participated in this study support students by making the attainment of their goal possible, namely to finish the Financial Management programme through well-developed and supported learning experiences (also see Muller et al., 2007). Figure 5.13 shows that 74% (N = 136) of the participating students had never failed a subject and only 5% had failed more than one subject prior to their level N6 studies at the college.

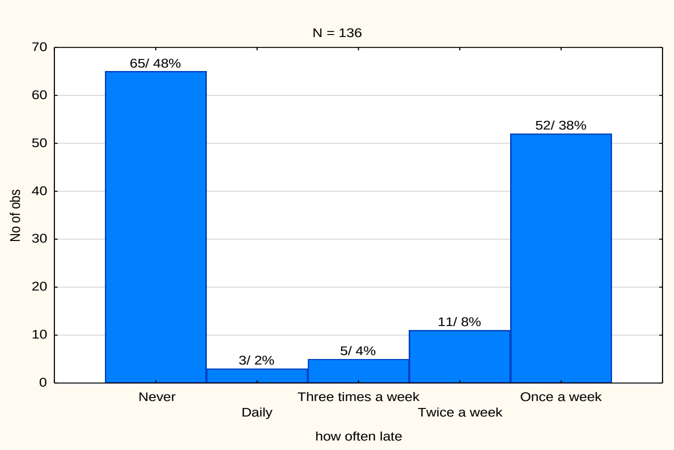

Figure 5.14: How often Income Tax N6 students are late for class

During the individual interviews the lecturers indicated they do experience problems with some students being late due for early classes to public transport. As shown in Figure 5.14, 48% (N = 136) of the students claimed that they are never late and 38% of the students specified that they are only late for class once a week. This correlates with the results depicted in Figure 5.12 that the Financial Management students are academically more motivated than those in other programmes. It would seem that students realise the value of class attendance. The lecturers mentioned during the interviews that they ask students who are late to acknowledge that they are late with a greeting and to take a seat with as little disturbance as possible. Reasons for late coming are discussed only after the lesson if the student has a reputation for late coming. Only 14% of the students (8% twice a week; 4% three times a week and 2% daily) indicated they are late for class more than once a week. The experienced lecturers know how to differentiate between students who are at risk and students who come late on an ad hoc basis. However, the policies on class attendance and student intervention (Boland College, 2016d; Northlink College, 2013; 2017a; 2017b) shown in Table 4.1 provide lecturers with guidance on how to handle at-risk students.

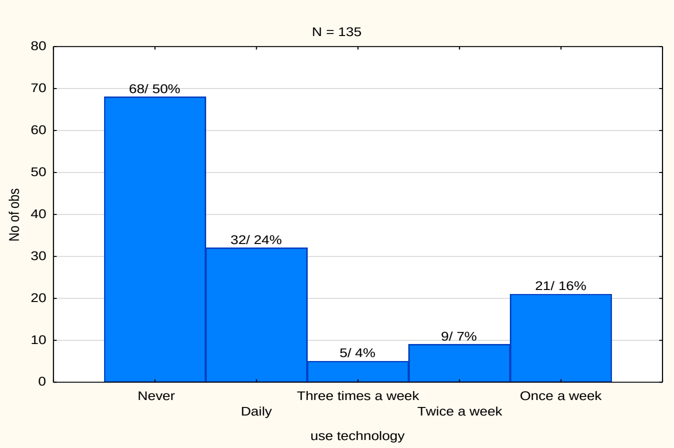

Figure 5.15: How many times per week lecturers use technology in the classroom as part of their lesson

McGivney (1996) posits that because of the current competitive higher education market, student dropout and student retention can either be seen as effective education by the HEI or not. Many educators see effective education as working together and exchanging ideas (Brown, 2004). Brown (2004) states that active learning processes that promote reflection, writing, demonstrations, practice with feedback and group problem solving promote deep understanding. She further states that because of the continuous stream of new knowledge that students are expected to synthesise and apply, passive learning is no longer an acceptable learning approach. Figure 5.15 indicates that 50% (N = 135) of the sampled students indicated that their lecturer never uses technology in class. A further 16% specified that lecturers use technology only once a week, while 7% of the students indicated they use technology twice a week. Some lecturers use technology on a daily basis, as indicated by 24% of the participant students who stipulated as such. Policy documentation (DHET, 2018a:20) stipulates that one area where infrastructure investment in information and communication technologies is critical is to ensure that all institutions have access to similar levels of bandwidth. The DHET external marking centre in the Western Cape is located at the Northlink Tygerberg campus. I conducted interviews with the two Northlink College lecturers at this campus and observed during my 23 marking sessions in different classrooms at this campus, as well as during the interviews conducted, that there is little or no computer technology available in the classrooms. During an interview, one of the lecturers confirmed that Northlink College (Tygerberg campus) does have Wi-Fi availability, but she found it very difficult to let students access the wireless connection on their cellular phones. Instead of lecturing time wasted trying to connect to the Wi-Fi, she would rather use her own examples in the form of photocopies to convey relevant practical subject content.

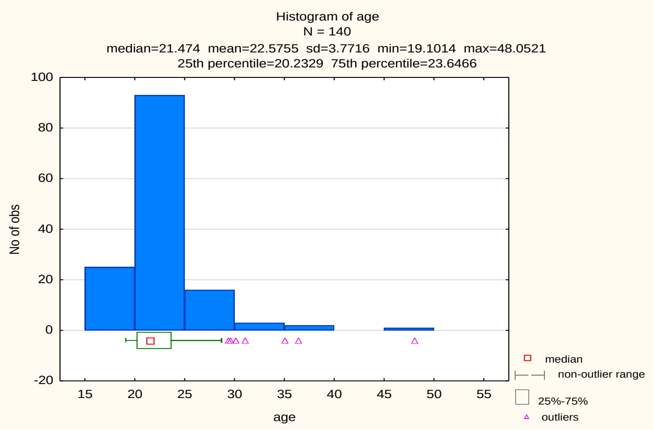

Figure 5.16: Histogram of the age of student participants

The focus of this study was on the Income Tax N6 (NQF Level 5) student as per Table 3.1. The majority of students who enrol for the Financial Management programme come directly from the schooling system, as depicted in Figure 5.16. The average age of Income Tax N6 students is 22.58 years, with a median of 21.47 years and a standard deviation of 3.77 (N = 140). The minimum age recorded was 19 and the maximum age 48. There are therefore a number of outliers in Figure 5.16. Du Plessis et al. (2005) and Muller et al. (2007) found that students under 30 years of age were more likely to pass a first-year accounting distance education university course than older students. It could be assumed that older TVET college students decide to complete their studies full-time rather than part-time because of the number of years that they did not attend any formal training. From my own experience during the current semester, two students over the age of 30 who registered as full-time students for the programme had to cancel their studies because of permanent employment opportunities. They simply could not afford to decline an income-earning possibility to provide for their families to be a full-time student with quality lectures, but without income.

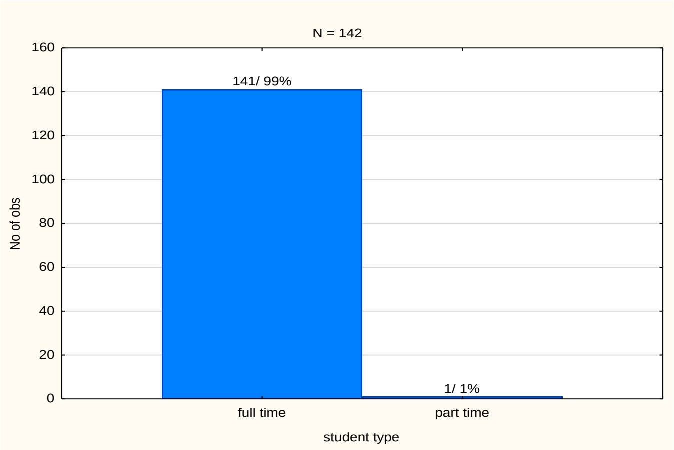

Figure 5.17: Full-time and part-time students who participated in the study

Figure 5.17 shows that 99% (N = 142) of the students who participated in this study were full-time students at the time of the study.

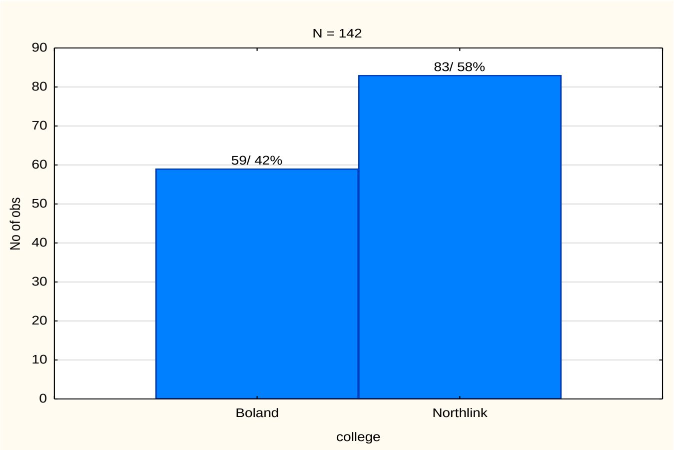

Figure 5.18: Institution where Income Tax N6 college participants study

Figure 5.18 shows that 42% (N = 142) of the participants in this study were from Boland College and 58% from Northlink College. Only two from six TVET colleges in the Western Cape offer Income Tax N6 as an optional instructional offering (see Table 3.2). Both colleges were included in the study to draft a holistic view of potential risk factors that may prevent students from being successful in Income Tax N6 in the Western Cape province, South Africa.

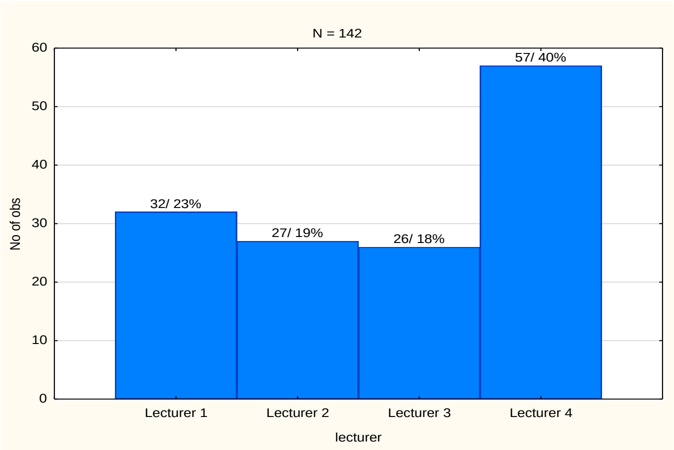

Figure 5.19: Lecturers of Income Tax N6 college participants

Students lectured to by all four lecturers in the subject Income Tax N6 were invited to participate in the study. As can be seen in Figure 5.19, the survey data were obtained from 32 students who were lectured to at the time by Lecturer 1 (Boland College), 27 students by Lecturer 2 (Boland College), 26 students by Lecturer 3 (Northlink College) and 57 students by Lecturer 4 (Northlink College). Students who participated in the survey were therefore taught by different lecturers, which accounted for some variation in their classroom experiences.

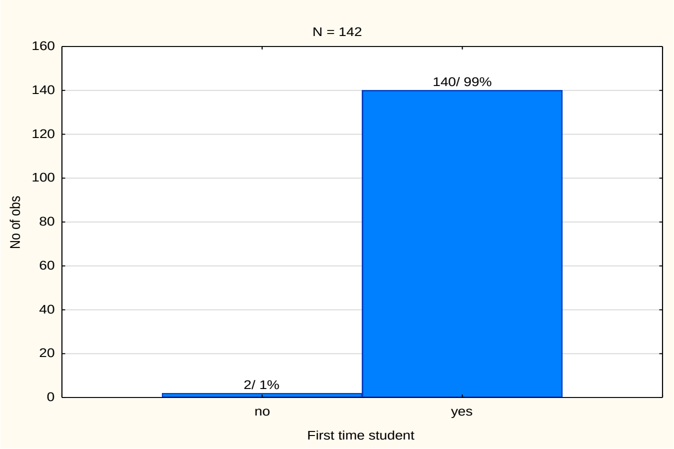

Figure 5.20: The number of Income Tax N6 students who were first-time registrants

Figure 5.20 shows that 99% (N = 142) of the students who participated in the study were first-time registrants for Income Tax N6.

In summary: The following features characterised the participants in this study. The overwhelming majority of students were full-time registered Income Tax N6 students in their early twenties, lived in a private residence and did not make any financial contribution towards their family income at the time. The majority of the students (72%) who studied the subject at the time were approved NSFAS bursary holders. A small minority of students had parents/guardians with a post-matric qualification. The minimum registration requirements for the Financial Management programme is a matric certificate with a pass in Accounting. It could be argued that students who register for the Financial Management programme at TVET colleges are more orientated towards study success than in other programmes offered at TVET colleges, as three-quarters of the Income Tax N6 participants indicated they never failed any subject at a lower level.

It would seem that students understand the importance that knowledge of income tax has in the country's economy, because two-thirds of students indicated they would elect to take Income Tax N6 even if it was offered as an optional instructional offering. Almost every student (95%) had confidence that their lecturer knows his/her subject well. On the one hand, students who registered for the programme indicated a sense of belonging, as more than two-thirds observed that lecturers know their names. On the other hand, 80% indicated they do not have any out-of-class contact with their lecturers. Although it is prescribed by the DHET's ICASS guidelines and both colleges' assessment and moderation policies, only half of students (52%) stated that they receive a semester plan indicating assessment dates and topics covered in the syllabus during each week.

The participating students could be typified as millennials, because most were born in the mid-1990s to early 2000s. Gibson and Sodeman (2014) have revealed, for instance, that although millennials vary by region and individually, the group experience a variety of social and economic conditions. The authors continue that millennials are generally characterised by their coming of age in the Information Age and are comfortable in their usage of digital technologies and social media. They found that millennials are so comfortable learning and adapting to technological change that they are deficient in soft skills. However, a concerning factor in the present study was that more than half of the participating students indicated that they never use any technology in the classroom.

5.2.2 Student perceptions

After establishing the characteristics of the participating group of students, the repondents were asked to complete a self-perception section in the questionnaire indicating whether they think they would complete Income Tax N6 successfully or not.

A summary of the students' perceptions is depicted in Figure 5.39 (at the end of this section), possibly pointing towards some possible risk areas influencing student academic success in Income Tax N6 at the two TVET colleges.

The figures below (see figures 5.21 to 5.38) show the participants' self-perceptions on the student success questionnaire, which consisted of 18 fields. For each question item, a five-point Likert scale was used, where '5' indicated that a particular statement is always true for a student and '1' that the statement is never true. Each of the 18 fields consisted of 8 questions, where the highest score for each field was 40. I would like to remind the reader at this stage that George (2019) warns that the instrument is based on students' self-perceptions and students' own views of their weaker and stronger areas of performance. These views or perceptions were not checked against any real student performance at any point in the present study.

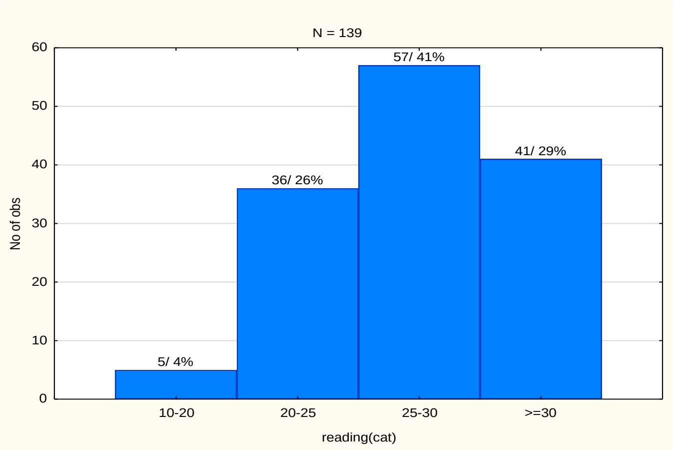

Figure 5.21: Students' self-perception about 'reading'

In Figure 5.21 the Income Tax N6 students' self-perception about reading had an average (mean) of 26.79 and a median of 27, with a standard deviation of 5.23 (N =

139). The minimum score recorded was 17 and the maximum score 35. No outliers were recorded in this section. The median and mean were so close that the median of 27 was recorded on the student success profile, presented at the end of this section.

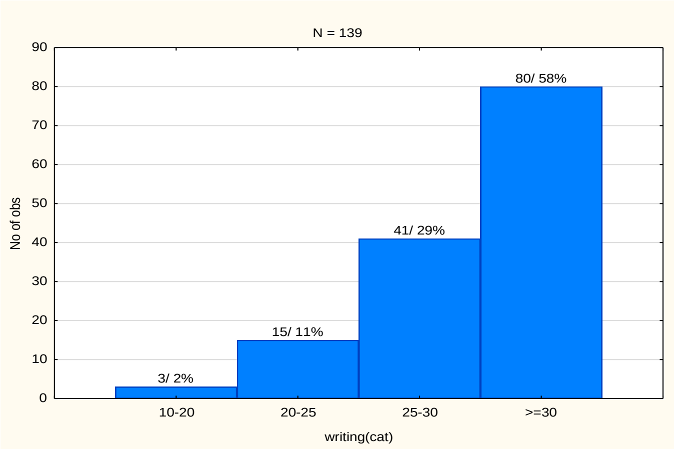

Figure 5.22: Students' self-perception about 'writing'

In Figure 5.22 the Income Tax N6 students' self-perception about writing had an average (mean) of 30.06 and a median of 30.00, with a standard deviation of 4.87 (N = 139). The minimum score recorded was 16 and the maximum score 39. No meaningful outliers were detected in this section. The median and mean were so close that the median of 30 was recorded on the student success profile, presented at the end of this section.

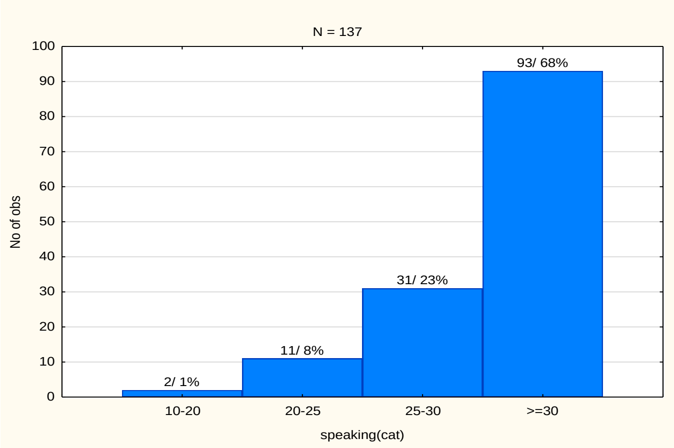

Figure 5.23: Students' self-perception about 'speaking'

In Figure 5.23 the Income Tax N6 students' self-perception about speaking had an average (mean) of 30.98 and a median of 32, with a standard deviation of 4.62 (N = 137). The minimum score recorded was 18 and the maximum score 39. No meaningful outliers were detected in this section. The median and mean were so close that the median of 32 was recorded on the student success profile, presented at the end of this section.

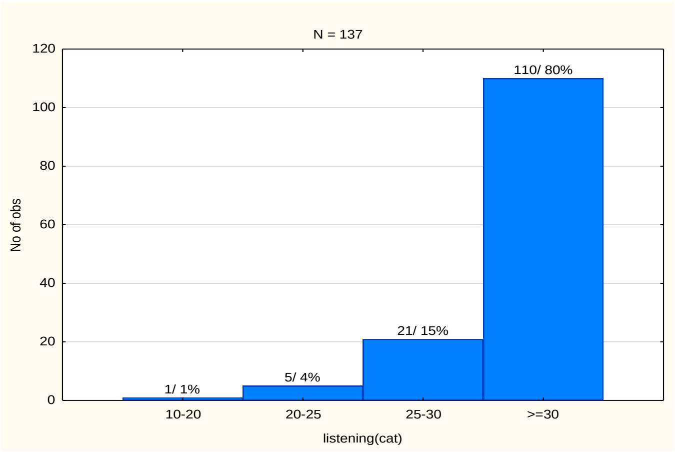

Figure 5.24: Students' self-perception about 'listening'

In Figure 5.24 the Income Tax N6 students' self-perception about listening had an average (mean) of 33.10 and a median of 34, with a standard deviation of 4.24 (N = 137). The minimum score recorded was 19 and the maximum score 40. No meaningful outliers were detected in this section. The median and mean were so close that the median of 34 was recorded on the student success profile, presented at the end of this section.

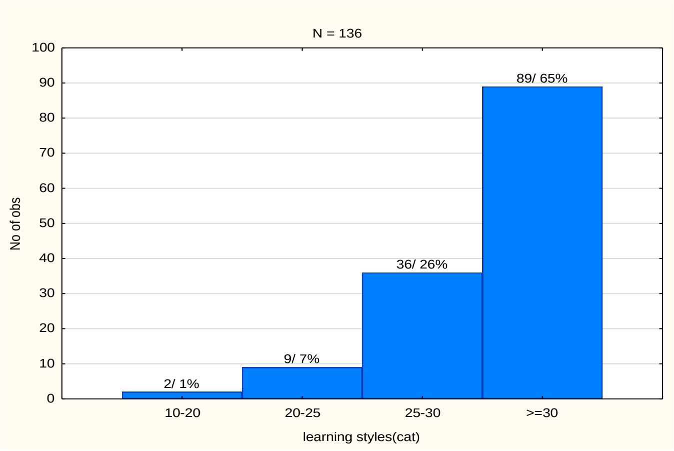

Figure 5.25: Students' self-perception about 'learning styles'

In Figure 5.25 the Income Tax N6 students' self-perception about learning styles had an average (mean) of 31.18 and a median of 32, with a standard deviation of 4.62 (N=136). The minimum score recorded was 17 and the maximum score 39. No meaningful outliers were detected in this section. The median and mean were so close that the median of 32 was recorded on the student success profile, presented at the end of this section.

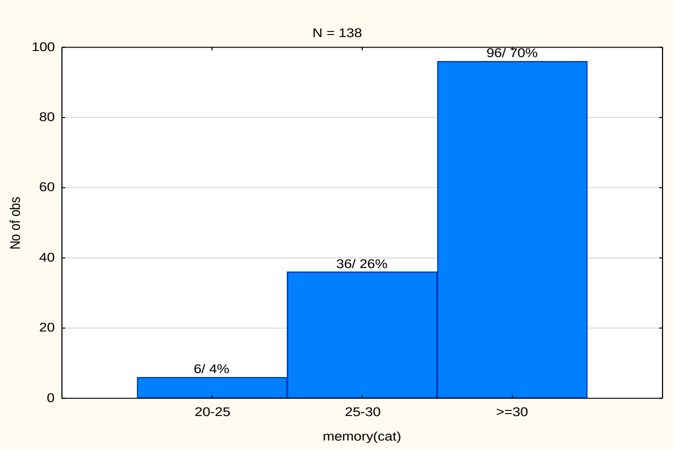

Figure 5.26: Students' self-perception about 'memory'

In Figure 5.26 the Income Tax N6 students' self-perception about memory had an average (mean) of 31.99 and a median of 32.5, with a standard deviation of 4.32 (N = 138). The minimum score recorded was 20 and the maximum score 40. No outliers were detected in this section. The median and mean were so close that the median of 32.5 was recorded on the student success profile, presented at the end of this section.

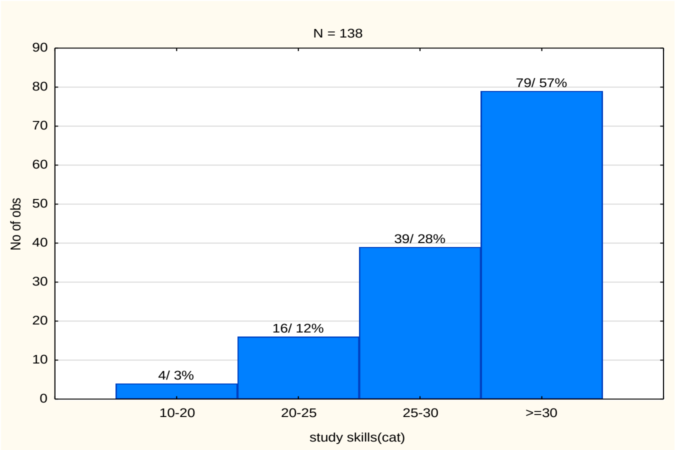

Figure 5.27: Students' self-perception about 'study skills'

In Figure 5.27 the Income Tax N6 students' self-perception about study skills had an average (mean) of 30.39 and a median of 30, with a standard deviation of 5.10 (N = 138). The minimum score recorded was 14 and the maximum score 39. No meaningful outliers were detected in this section. The median and mean were so close that the median of 30 was recorded on the student success profile, presented at the end of this section.

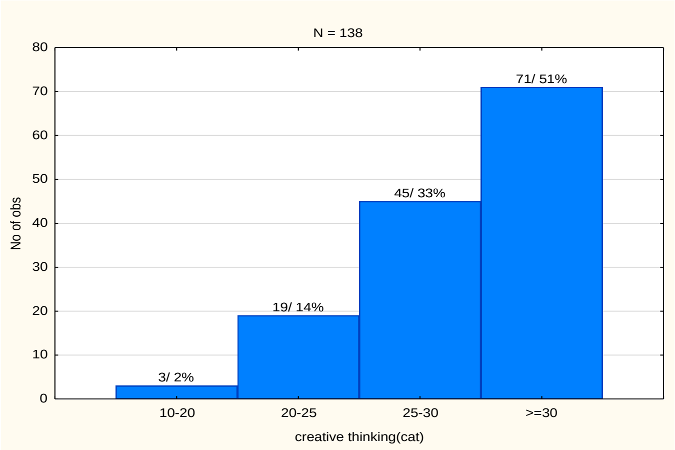

Figure 5.28: Students' self-perception about 'creative thinking'

In Figure 5.28 the Income Tax N6 students' self-perception about creative thinking had an average (mean) of 29.04 and a median of 30, with a standard deviation of 4.71 (N = 138). The minimum score recorded was 13 and the maximum score 39. No meaningful outliers were detected in this section. The median and mean were so close that the median of 30 was recorded on the student success profile, presented at the end of this section.

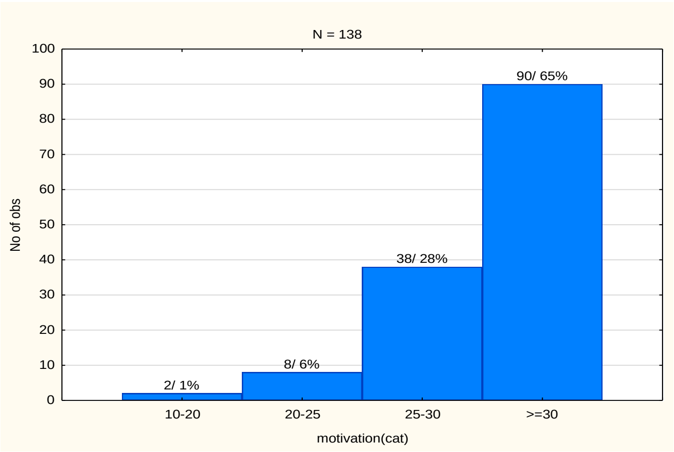

Figure 5.29: Students' self-perception about 'motivation'

In Figure 5.29 the Income Tax N6 students' self-perception about motivation had an average (mean) of 31.71 and a median of 32, with a standard deviation of 4.89 (N = 138). The minimum score recorded was 18 and the maximum score 40. No outliers were detected in this section. The median and mean were so close that the median of 32 was recorded on the student success profile, presented at the end of this section.

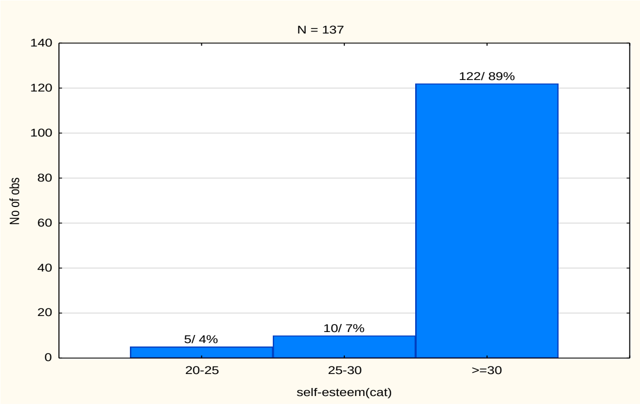

Figure 5.30: Students' self-perception about 'self-esteem'

In Figure 5.30 the Income Tax N6 students' self-perception about self-esteem had an average (mean) of 34.08 and a median of 34, with a standard deviation of 4.12 (N = 137). The minimum score recorded was 21 and the maximum score 40. No meaningful outliers were detected in this section. The median and mean were so close that the median of 34 was recorded on the student success profile, presented at the end of this section.

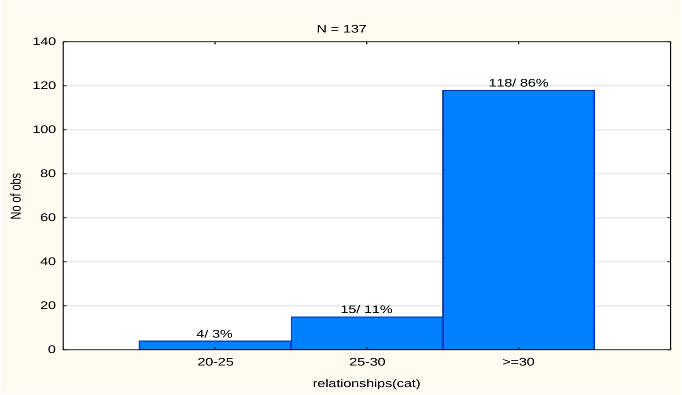

Figure 5.31: Students' self-perception about 'relationships'

In Figure 5.31 the Income Tax N6 students' self-perception about relationships had an average (mean) of 33.66 and a median of 34, with a standard deviation of 3.85 (N = 137). The minimum score recorded was 20 and the maximum score 40. No meaningful outliers were detected in this section. The median and mean were so close that the median of 34 was recorded on the student success profile, presented at the end of this section.

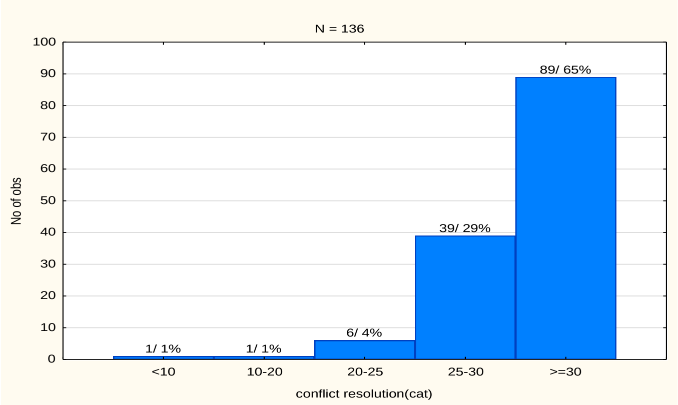

Figure 5.32: Students' self-perception about 'conflict resolution'

In Figure 5.32 the Income Tax N6 students' self-perception about conflict resolution had an average (mean) of 31.43 and a median of 31, with a standard deviation of 5.26 (N = 136). The minimum score recorded was 9 and the maximum score 35.5. No meaningful outliers were detected in this section. The median and mean were so close that the median of 31 was recorded on the student success profile, presented at the end of this section.

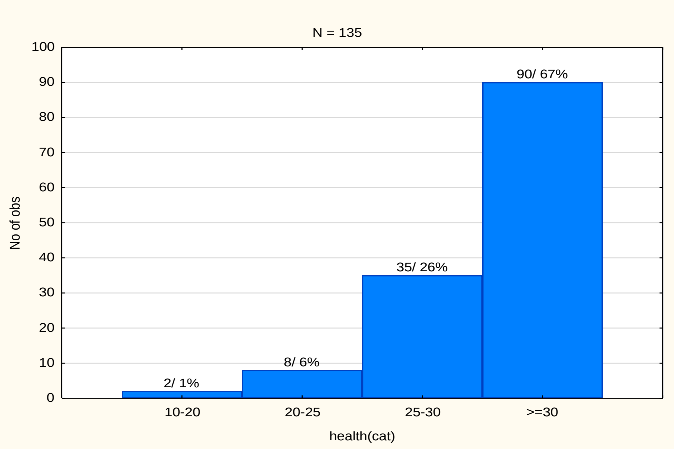

Figure 5.33: Students' self-perception about 'health'

In Figure 5.33 the Income Tax N6 students' self-perception about health had an average (mean) of 31.36 and a median of 32, with a standard deviation of 4.72 (N = 135). The minimum score recorded was 16 and the maximum score 40. No meaningful outliers were detected in this section. The median and mean were so close that the median of 32 was recorded on the student success profile, presented at the end of this section.

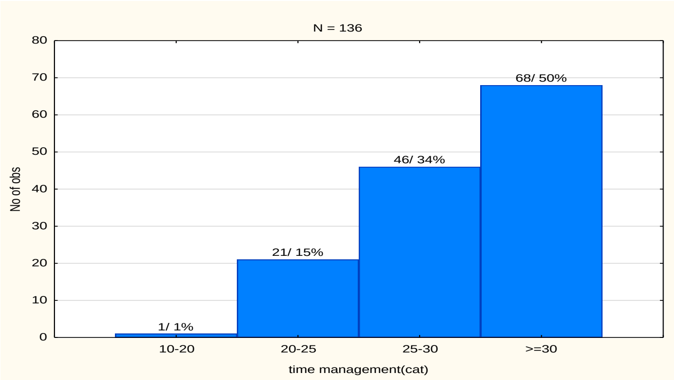

Figure 5.34: Students' self-perception about 'time management'

In Figure 5.34 the Income Tax N6 students' self-perception about time management had an average (mean) of 29.36 and a median of 29.5, with a standard deviation of 4.89 (N = 136). The minimum score recorded was 18 and the maximum score 40. No outliers were detected in this section. The median and mean were so close that the median of 29.5 was recorded on the student success profile, presented at the end of this section.

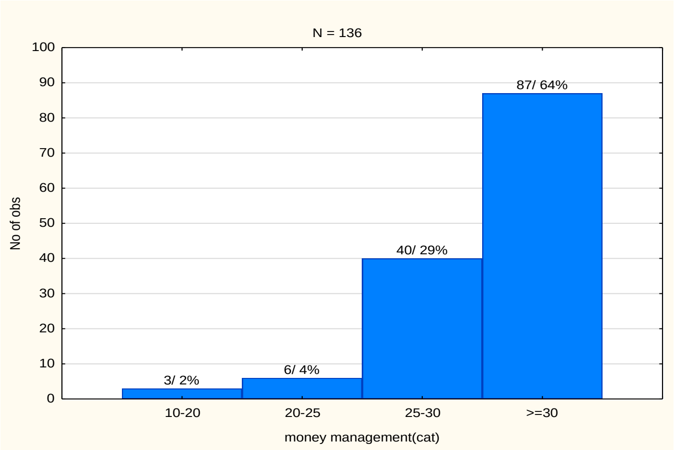

Figure 5.35: Students' self-perception about 'money management'

In Figure 5.35 the Income Tax N6 students' self-perception about money management had an average (mean) of 31.56 and a median of 32, with a standard deviation of 4.81 (N = 136). The minimum score recorded was 18 and the maximum score 40. No outliers were detected in this section. The median and mean were so close that the median of 32 was recorded on the student success profile, presented at the end of this section.

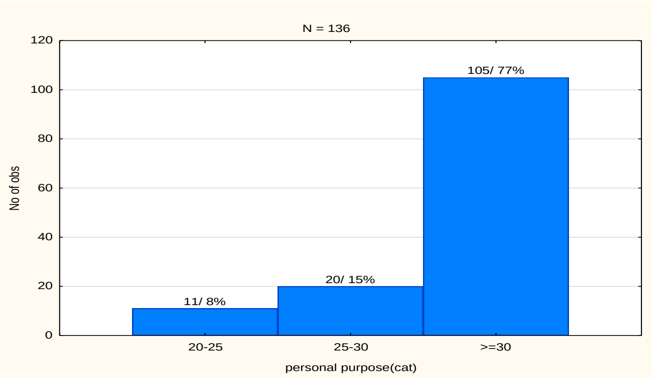

Figure 5.36: Students' self-perception about 'personal purpose'

In Figure 5.36 the Income Tax N6 students' self-perception about personal purpose had an average (mean) of 32.74 and a median of 34, with a standard deviation of 4.82 (N = 136). The minimum score recorded was 21 and the maximum score 40. No outliers were detected in this section. The median and mean were so close that the median of 34 was recorded on the student success profile, presented at the end of this section.

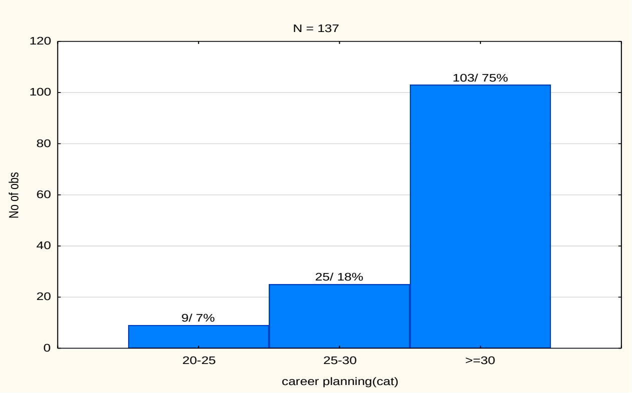

Figure 5.37: Students' self-perception about 'career planning'

In Figure 5.37 the Income Tax N6 students' self-perception about career planning had an average (mean) of 32.23 and a median of 33, with a standard deviation of 4.38 (N = 137). The minimum score recorded was 21 and the maximum score 40. No meaningful outliers were detected in this section. The median and mean were so close that the median of 33 was recorded on the student success profile, presented at the end of this section.

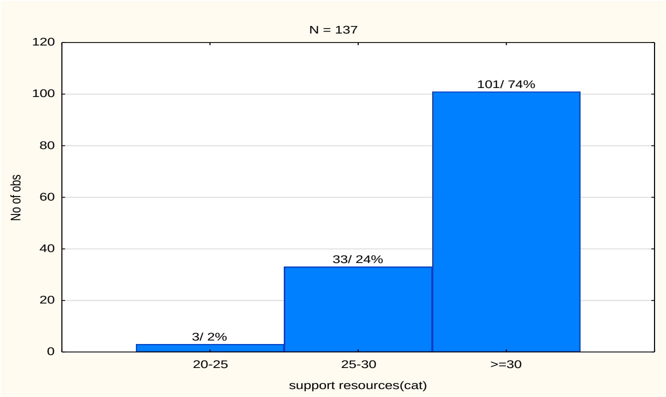

Figure 5.38: Students' self-perception about 'support resources'

In Figure 5.38 the Income Tax N6 students' self-perception about support resources had an average (mean) of 32.19 and a median of 32, with a standard deviation of 4.18 (N=137). The minimum score recorded was 20 and the maximum score 40. No outliers were detected in this section. The median and mean were so close that the median of 32 was recorded on the student success profile, presented at the end of this section.

Figure 5.39 below summarises the numerical data captured from the student success profile questionnaire as illustrated in figures 5.21 to 5.38.

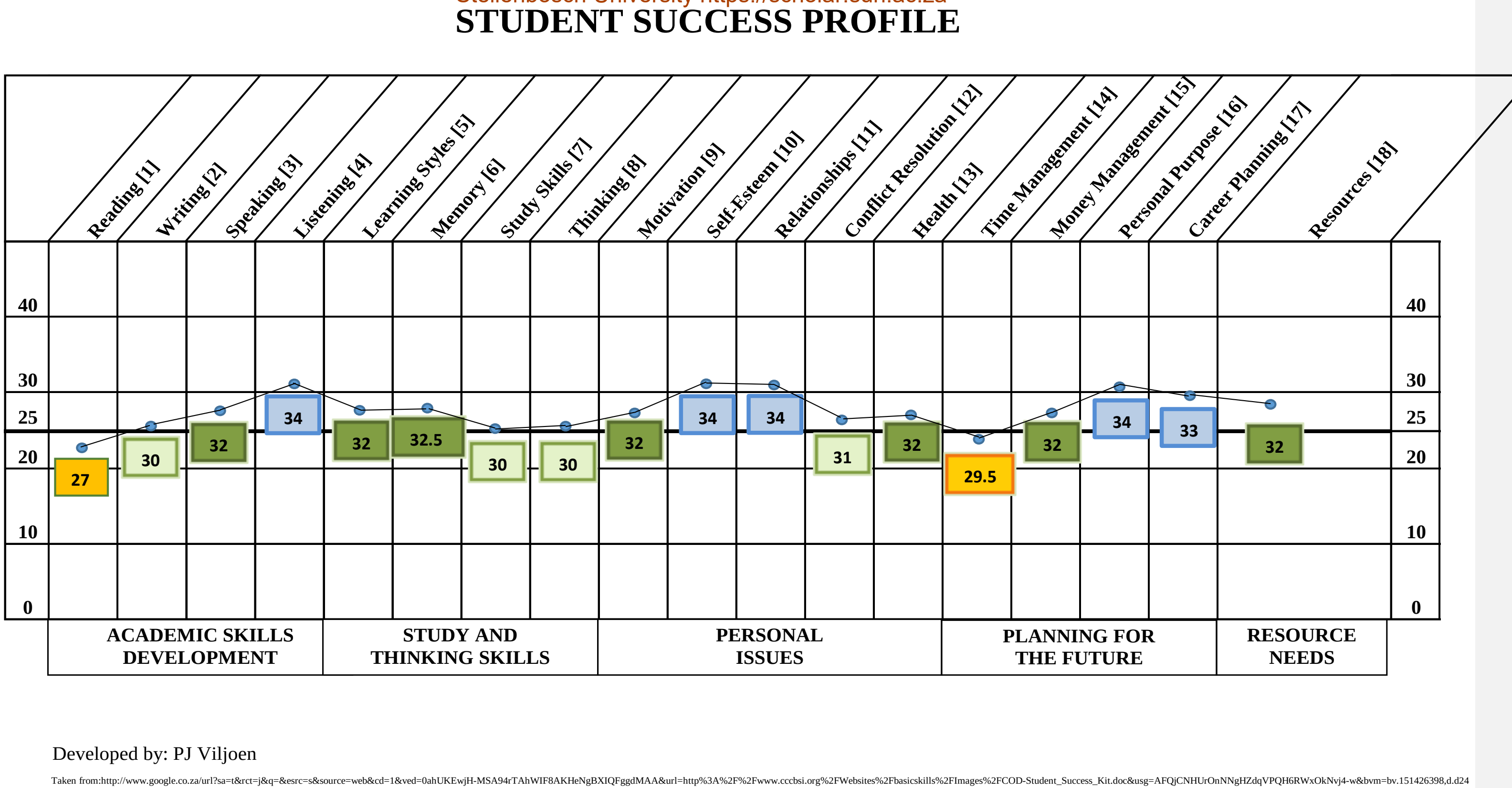

Figure 5.39: Students' perceived success profile from this study

As can be seen in Figure 5.39, students' perceptions of themselves indicated high scores for the fields listening, self-esteem, relationships and personal purpose, with a possible score of 34 out of 40.

These four areas are elaborated on in the sections that follow (also see Addenda H and L).

5.2.2.1 Listening skills

Some participants stated that they believe they are generally interested in other people and what they have to say. They try to watch for body language, facial expressions and tone of voice to catch feelings that the speaker may not be expressing in words. One student confirmed: *"He/she listens to what I don't understand and find a way to make it as easy as possible to understand with practical examples for the whole class."* Even if income tax concepts are difficult to understand, they will try to listen and learn as much as they can from their lecturer and peers. Another student assented: *"He/she will assist me no matter what the problem is and explain it again and again until I understand."* They try to listen quietly to criticism and let the other person finish before replying. *"The lecturer always helps with a smile and encourage us to ask questions."*

5.2.2.2 Self-esteem skills

Participants indicated that they are proud of their ethnic and gender group. One student stated: *"It is important for my lecturer to know that every individual is different and learn different."* They try not to make unrealistic self-assessments or demands of themselves. As one student said: *"I am a hard-working student and I try my best. I take a long time to understand the content and hence I cannot work fast through the work."* They do not hesitate to ask for help from family members, friends or other appropriate individuals when needed. A student stated: *"I study on my own or with the help of my friends."* They therefore believe that they have the ability and skills to successfully do TVET college-level work, as confirmed by this statement by a student: *"I am positive/enjoy my studies and have an interest in the subjects taught."*

5.2.2.3 Relationship skills

Income Tax N6 students from various backgrounds indicated they have the ability to make friends and create valuable relationships in a new place. One student stated: *"Income tax is something that is applicable to all. When you don't understand a* *question, the lecturer comes to your table to explain it to you personally."* They know that some of their opinions and judgements come from their own cultural background, but they are open to understanding people with different backgrounds. When it is appropriate, they will speak directly and honestly with others about who they are, what they feel, and what they want. As one student stated: *"My lecturer is not always sure of the answers, but at least an answer is given.* Another student agreed: *"The lecturer is not very confident when lecturing the subject and that makes me doubt myself also."* They are open to being with people they do not especially like in order to learn from them. One student wrote: *"I always try to be there because it is priority to me and the class motivates me. I learn something new every day."*

5.2.2.4 Personal purpose skills

Participants indicated they see learning as something they will be doing all through their life. They also indicated that they relate their TVET college studies to what they plan to do for the rest of their lives. One student stated: *"Income tax is a very interesting subject and changes every year. It is a 'real-life' subject. There will always be a job opportunity."* They report to revise their plans as they learn, change and grow and are clear about their purpose in life. They believe life is made up of many 'things', but these 'things' fit together well for them.

The two areas that indicate towards possible risks that could influence student academic success, with the lowest scores of 27 out of 40 and 29.5 out of 40, were reading skills and time management skills.

These two areas are discussed below.

5.2.2.5 Reading skills

Whether the amount and nature of the work stretch students to previously unrealised levels of effort, understanding and accomplishment are important, but time spent on academic writing and reading is also very important for a high-quality undergraduate experience (Kuh et al., 2011:177–178). Participants in this study indicated that they are not alert and do not feel relaxed when they read textbooks or articles on income tax. One student commented: *"I struggle with the subject content and do not want to continue any further studies in Income Tax."* Participants also indicated they do not look over reading assignments before they start to read. They rarely highlight any important passages or take effective notes when they read about income tax. Another student hinted: *"I am lazy. The lecturer talks too much, it makes me negative."* They only sometimes think about important questions in Income Tax N6 that relate to their own lives. However, they indicated that they do select a reading strategy to fit the type of material they are reading. Another student commented: *"I make my own notes, but I would love a short summary from the lecturer after every module. I don't want my lecturer to hand out memos before the assignment is completed, because then I won't do the exercise."*

5.2.2.6 Time management skills

Students indicated that they rarely try to improve their long-term and short-term goals. Figure 5.10 showed that more than half of the students (54%) do not receive a semester plan at the commencement of the semester to help them understand the timeframe within which the syllabus needs to be completed. The self-perception questionnaire also indicated that students neither plan for each day of the week, nor do they plan review time so that they do not have to study hard on the evening before a test. One student confirmed: *"I don't like to study. I just read through the textbook the night before the exams/assessments."* Students agreed that they hardly have sufficient time each day to do what they want to do and only sometimes plan for doing fun things.

In the following section the findings from the narrative data generated by the lecturer interviews are discussed.

5.3 NARRATIVE DATA FROM LECTURER INTERVIEWS

The majority of interview questions that were directed at Income Tax N6 lecturers (teacher interview questions) were drawn from the College of Education and Human Development (2017) and only the most important aspects of each of the questions are highlighted. The transcribed interviews can be seen in Addenda J and K. To protect the lecturers' identification, they will are referred to as Lecturer 3 and Lecturer 4.

5.3.1 Opening question: Lecturers were asked why they chose to teach Income Tax N6 and for how many years they has been teaching the subject

Lecturer 4 responded that she had been teaching the subject for ten years and was motivated at the time by the salary she receives. *"Ek weet nie wat my nou op die oomblik motiveer nie, want ek is nou klaar in die stelsel in. So, die salaris wat ek ontvang motiveer my seker."* She added that management at Northlink College decided to choose Income Tax N6 from the optional instructional offerings. *"Hulle het gevoel dit is tot voordeel van hulle kwalifikasie."* As she was already lecturing subjects in the Financial Management programme at the time, she was requested by campus management to teach Income Tax N6. *"Toe het hulle my gevra of sien ek nie kans nie en omdat ek hou van 'n uitdaging het ek dit toe aangepak."* Lecturer 3 had been teaching Income Tax N6 since 1996 (23 years at the time of the study). He stated: *"Look, Income Tax N6 is a practical subject and I just love it, I am passionate. I think it is a practical subject that students can apply in their everyday lives and where people can draw on their expertise."* He added that with the little knowledge students gain, they can help the public to submit their tax returns. Lecturer 3 claimed that Income Tax N6 is a well-rounded subject: *"Income Tax N6 gives a balance … like EBM (Entrepreneurship and Business Management) N6, I think it is a waste of time. We have this experience with False Bay College. [They send their … students are] finished with N6, with EBM N6 as a major, then they come here doing evening classes to do Income Tax."* Lecturer 4 also commented that students felt Income Tax N6 contributed more than the other optional instructional offerings towards their qualification: *"Die bestuur wou dit graag aanbied en die studente wou dit graag neem. Dit het* actually *van die studente se kant af gekom."*

5.3.2 Introductory question: How does your college support you to teach the subject Income Tax N6?

Lecturer 4 pointed out that campus management organised the timetable when she started out in such a way that all the Income Tax N6 periods followed directly after one another on different days: *"Hulle het my periodes so lekker aanmekaar gemaak."* The longer contact time helped to keep the students' attention to complete a specific subject outcome and there was enough lecturing time to learn with the students. She pointed out that her college never send her on tax update seminars and that she needs to do all research on any legislation changes on her own: *"Ek moet elke jaar ook die nuwe reëls myself aanleer. Ek kry dit van nêrens en niks en niemand nie. Ek moet self navors en aanleer."* Lecturer 3 replied: *"… luckily I am a recent accountant. So, I had to practice. … I need to keep myself up to date."* He added that his employer (Northlink College) used to pay for him to go to tax update seminars, but for the last three years they did not pay for any seminars. He continued that he read a lot to get all necessary information, because his students ask all kinds of questions.

5.3.3 Transitional question: How do you handle students who are late for class?

Lecturer 4 commented that it is general knowledge that in South Africa public transport is unreliable. Many students make use of public transport to get to class and accordingly, if Income Tax N6 is scheduled for the first period of the day, she expects late-coming students to apologise and she records the time the late-comers enter the room to establish whether there is a pattern of late coming. Lecturer 3 concurred that public transport is a problem and therefore he has an understanding with his class that he does not need to know the reason for being late. He expects the students to come in quietly and afterwards apologise for being late. Lecturer 3 commented: *"I have this understanding in class. You don't have to tell me why you are late. I am going to treat you as an adult. I think you need to teach them responsibility. In the world of work they are going to sack you. Take your jacket and leave."*

5.3.4 Key questions about the way lecturers conduct their class

5.3.4.1 Do you know your students by name?

Lecturer 4 stated that she has too many students to know them by name. She said that she teaches four different groups of students on the N6 level, with an average class size of approximately 30 students: *"Ons klasse is 30. Ek het vier groepe ... daar is regtig 'n klomp [wie] se name ek nie ken nie, en dit is vir my net half onmoontlik om dit ook te kan gedoen kry."* She indicated that she feels bad about it, but that there is no prior introduction on earlier levels where she has the opportunity to learn their names.

5.3.4.2 How do you keep your students motivated?

Lecturer 3 immediately stated that he is fortunate to have been exposed to industry. *"I think I can speak with a lot more authority than the book. I can take examples from this and from that, which helps a lot. It keeps you going. I can talk on and on and on."* He said he therefore feels that he can share his own experiences, which carry more weight than only book knowledge. He added that Income Tax N6 is a practical subject and should not be isolated from other subjects: *"You bring your costing (Cost and Management Accounting) in, you bring your economics in, your marketing … all those things you tend to forget it … they should not see income tax isolated. [It should be …] and then you bring all those disciplines and they see where it fits in. [Even politics … it is a good one.]"* He pointed out he has a good understanding with his students and that he does not hurt people's feelings. He specified that he handles students like adults and up to the time, it had worked well for him.

Lecturer 4 opined that students who have completed Financial Management N4 and N5 should be sufficiently motivated to complete the theory part up to N6 level. She points out to students that they can only be successful in Income Tax N6 if they work hard. *"Ek speel oop kaarte met die studente. Ek sê vir hulle dit is nie 'n maklike vak nie en dit is nie 'n vak wat jy net in die klas kan sit en hoor of oefen en dit is genoeg vir die eksamen nie."* She also said she tells students that completing the subject could mean a lot to them on their curriculum vitae when they apply for the practical component of their qualification.

5.3.4.3 Do you experience disciplinary problems in your class?

Neither Lecturer 3 nor Lecturer 4 indicated any experience of disciplinary problems. Both commented that the practicality of the subject and the volume of work that needs to be covered to complete the syllabus during the time allocation do not allow students 'down time'. Both lecturers commented that the subject content always allows for additional exercises and examples to practise.

5.3.4.4 How do you prepare for and conduct your classes?

Lecturer 4 commented she would explain the relevant terminology used for a new topic: *"As ek 'n nuwe onderwerp begin, dan praat ek* tax-*terminologie met hulle ... ek praat van* tax'i terms*."* She would then discuss the details of the topic and requires students to complete her preprepared questions. Initially she would do a question step by step on the white board for students to grasp the concept. Later on, she would require students to do relatively easier questions on their own and gradually raise the difficulty of the questions as the student master the content. She would distribute solutions to students once they can prove that they attempted the questions. Before the external DHET examinations, she would distribute old examination papers and students have the opportunity to exercise in class. The solutions cannot be distributed, as the answers change annually with legislation.

Lecturer 3 stated that he has a semester plan according to the syllabus for every day. *"There must be some structure. I follow that … this is my subject lesson plan … and I follow that and I try to as far as possible stick to it, but not always. […technique-wise …] I mean there is always more lecturing and examples and talking."* He makes use of overhead projectors and requires students to do exercises and examples and talk in class.

Both lecturers acknowledged that they do not make use of the Internet in class, but stated that students are very actively busy with subject matter. Northlink College does provide Wi-Fi, but unfortunately the Wi-Fi system does not allow devices to remember their login details. Every student needs to log in individually every time with a username and password, which takes up too much lecturing time. Students have the opportunity to do research in an open learning centre, but unfortunately there is not sufficient space for all students.

5.3.4.5 How does your college support students?

Lecturer 4 pointed out that outside of the classroom, the college has a psychologist who offers a free service to students. Inside the classroom it is sometimes expected of students to do research on income taxation, for which they can make use of the computers in the open learning centre.

Lecturer 3 pointed out that if a student did not complete or failed an assessment, he follows college policy. If a student has a legitimate reason for not writing, the student will be allowed an additional opportunity, even if the lecturer needs to set a new assessment.

Lecturer 3 revealed that the college provides a cooked meal for every student every day; however, there was a strange phenomenon about this. He noted: *"Do you know what? I thought, we saw in the beginning our queues in the cafeteria are getting longer and longer. Okay that means people are hungry or what? So, now we assume, if we have the same time during break, that queue [cafeteria] should be shortened and the other queue [lunch served for free by Northlink College on the same premises] should be longer, but it is not!".* Upon enquiry, some students told the interviewee (lecturer) that they are ashamed of what their peers would think of them if they joined the free meals. He reported that one student stated: *"No sir, if my friends find out that I am standing in that queue, how will they look at me?"*

5.3.5 Ending questions

The final question posed to the interviewees was to state whether there is anything I should know, other than what was already discussed, that could contribute towards student success in Income Tax N6.

Lecturer 4 commented that students must have an intrinsic will to succeed. She added that it does not matter how good a lecturer's knowledge of Income Tax N6 is, or how well prepared the lecturer is for every class – if students do not have the intrinsic will and work hard to master the content, they will hardly be successful in this subject. *"Al is ek of jy of watter dosent hoe goed, jy kan vir hulle verduidelik so veel as wat jy wil dat die spoeg spat, dat die sweetdruppels op die vloer loop. As die student nie dit self gaan deel maak van homself nie, en as dit nie intrinsiek deel is van die student om self werksaam te wees nie, dan gaan hulle nie suksesvol wees in hierdie vak nie."*

Lecturer 3 commented that the person in front of a class plays a major role. He stated that students can either love the subject or hate it because of a lecturer. *"I think it is sad to say that in the TVET sector … there are a lot of people just teaching book knowledge, and that is out. Book knowledge doesn't work anymore. It must be there as a back-up, but nobody can take away any experience from you."* He pointed out that when a lecturer makes a mistake, he must be man enough to come back the next day and acknowledge to the class he made a mistake, then students can see that you are also human.

To summarise: Billet (2013) comments that each college has its own learning culture and institutional context and therefore the motivation behind studying and being successful across different institutions might be quite different. It would seem as though TVET college campus management is trying to assist lecturers as best it can with the resources available to them, for instance by scheduling the timetable in such a manner that teaching and learning Income Tax N6 can be optimised every day.

Several authors, such as Du Plessis et al. (2005), Kahu and Nelson (2018) and Korhonen and Rautopuro (2018), indicate that student departure may be influenced by social integration, or by course style and content and the ability of the student to cope with these factors. The lecturers teaching Income Tax N6 at Northlink College had many years of experience in teaching the subject and could, at an early stage, identify students whom they think were at risk of not being successful. The lecturers revealed that students receive additional support outside of the classroom, for example free psychology services for students with personal problems and the availability of a free cooked meal for every student every day.

While the evidence is not conclusive, Du Plessis et al. (2005), Kahu and Nelson (2018) and Korhonen and Rautopuro (2018) suggest that counselling, or other specific forms of intervention, can help students who are at risk of withdrawing from their course to stay and to complete their course successfully. Perhaps Bers and Galowich's (2002) statement that parents and students usually spend much time and energy in their search for the most appropriate institution for their choice of study could be an indication of why many students study at their nearest TVET college. The lecturers in this study revealed that their personal motivations for teaching Income Tax N6 differ. One lecturer was motivated by the monetary value, while the other lecturer was energised by his passion and love for the subject.

Lecturers also differed in their view of what motivates students to be successful. None of the lecturers experienced any disciplinary problems and hence one could make the assumption that lecturers interviewed were prepared for teaching Income Tax N6 lessons and created a sense of belonging with students attending their classes. Evidence from a study performed by Kember et al. (2001) showed that students reported varying levels of belonging to classmates, teaching staff, departments and their institution. The study suggests that a sense of belonging to a class group or peer students results in better-quality learning outcomes, as it was linked with opportunities for collaborative learning and the discussion of difficult concepts. One lecturer indicated having private income tax consultation experience beyond the classroom and trying to excite students with practical examples of real-life scenarios. One lecturer felt that students should be intrinsically motivated to be successful, because completing the Financial Management N4 to N6 programme could help students find employment, which is vital in view of the South African unemployment rate, which, during the second quarter of 2019, stood at 29% (Moya, 2019).

5.4 FINDINGS FROM INSTITUTIONAL DOCUMENTS OBTAINED

Many of the institutional documents obtained from the participating colleges (see Table 4.1, Chapter 4) that refer to a) policies on punctuality and class attendance; b) assessment, moderation and intervention policies; c) admission to examinations policies; d) RPL; and e) programme establishment policies have been discussed in the contextualisation of the study (Chapter 3). For this reason, only relevant documents obtained from the participating institutions other than those mentioned above are discussed in the following sections.

5.4.1 Inclusive education and student support

Garson (2018) states that every institution and area might have its own minimum admission criteria. The Boland College Inclusive Education and Training Policy (EDT-POL-001(E) (see Addendum M and also Section 3.4.2 and Table 4.1) states that if the requirements of the workplace do not disqualify the person, students with disabilities who fall within the policy framework, for example a) psychological and emotional disorders, b) learning disability, c) physical disability, d) visual impairment/disability, e) hearing disability and f) mental disabilities, can enrol for any TVET college programme, including the Financial Management programme. The policy further states that a personal interview must be conducted with all disabled students who enquire or wish to register for a specific programme. Recommendations from experts must be obtained in order to determine the capabilities of a prospective disabled student. Correct information with regard to possible work opportunities and requirements of identified workplaces, after successful completion of the 18 months' theory component of the part-qualification, should be supplied.

This policy echoes Garson's (2018) statement that additional minimum requirements probably serve two basic purposes: firstly to enrol students who have met a certain standard of school achievement and secondly to minimise the failure rate for prospective students. One must be careful to assume that no students with disabilities are enrolled for the Financial Management programme. Although I did not observe any students with disabilities in the sample collected during this study, I would like to remind the reader that not all disabilities can be seen, for example dyslexia. From 12 years' experience as an Income Tax N6 lecturer, I can confirm that some, albeit not many, students qualified as disabled students and received the necessary institutional support to successfully complete their studies. The Northlink College Intervention Procedure Policy (MAA-PR-007 as per Table 4.1, also see Addendum U) describes the intervention procedures lecturers should follow once an at-risk student has been identified. Both participating colleges have specialised trained staff for conducting concession assessments and compile a database of specialised support services for the referral of students, if necessary.

5.4.2 Financial support

Finances or numbers form an inevitable part the Financial Management course, hence a huge part of discussion throughout this study was on the impact that financial support has for government, the HEI and the student. Financial support is described in the Boland College Financial Aid Services Policy (FAS-POL-001(E) as per Table 4.1 (see Addendum T). The policy states that financial assistance will be offered on a limited basis to students qualifying according to set criteria. Once a bursary is awarded, the continued payment of, for example, a travel allowance to students living within a 5- to 50-km radius is dependent on minimum class attendance of 80% and a minimum academic performance of 40% per subject.

A new implementation in 2019 for NSFAS bursary purposes at Boland College was an option of private accommodation. For administrative purposes, Boland College campuses would be considered as urban in the category of private accommodation (urban) and receive R24 000 per annum (standard, inclusive of meals) for students living in a campus hostel, unless otherwise advised by the DHET (Boland College, 2019). The Financial Aid Services Policy states that students who wish to stay in a campus residence need to pay 50% of the costs above the R24 000 NSFAS bursary for hostel accommodation at registration.

A major change in the allocation and distribution of bursary funding, according to Boland College (2019), is that all students who qualify for NSFAS bursaries will receive an annual personal care allowance of R2 750. Students need to complete an NSFAS bursary application and be approved in order to qualify for the personal care allowance (DHET, 2019). According to Rule 69.4 (DHET, 2019), incomplete NSFAS bursary applications should not be accepted. Boland College (2019) states that the bursary clerk per campus will be the final checkpoint. This bursary clerk will approve the bursary application with a rubber stamp for completeness on a checklist. The completed applications will then be forwarded to the Boland College head office in Stellenbosch for final verification, after which successful applicants will be registered on the NSFAS database.

To summarise: The two TVET colleges' policies have additional qualification criteria to assist the institutions and students in making the right programme choice. Garson (2018) states that additional qualification requirements serve two purposes: enrolling students who have met a certain standard of school achievement and minimising prospective students' failure rate. A student with a senior certificate without a pass in Accounting should not be accepted to the Financial Management programme to minimise the failure rate for prospective students. Students who qualify for NSFAS bursaries will from 2019 onwards not only receive a tuition bursary, but may also qualify to receive a travel allowance, hostel allowance and personal care allowance.

5.5 CONCLUSION

The chapter commenced with an analysis of the background and type of student who participated in the study (see figures 5.1 to 5.20). It was stated that the greater majority of students studying Income Tax N6 are full-time students in their early twenties, who study with an NSFAS bursary, do not make a financial contribution to their household income and have parents/guardians whose highest qualification is the equivalent of a senior certificate (NQF Level 4, see Table 3.1). The majority of the participants revealed a sense of belonging, as they believed their lecturer knows their name. The majority of participants confirmed that the lecturer knows what he/she is talking about, and almost two-thirds declared they would still choose to take Income Tax N6 if it was an optional instructional offering.

The information on the background and type of student studying Income Tax N6 was followed by students' self-perception of student success. The 18 sub-sections as fields of information helped to develop a perceived student success profile to identify possible risk areas. Two areas, namely reading and time management, were identified as possible risk areas. What was of particular interest to myself was that money, or the management of financial issues, was ranked as one of the least worrying or potential risk factors.

The last part of data triangulation entailed discussing relevant institutional documents obtained to explain the context within which the two TVET colleges operate. The institutional documents were then compared to the data obtained from the student success questionnaire and interviews conducted with the lecturers. Many students (72%) indicated they met the set criteria to be successful NSFAS applicants (see Figure 5.2). Apart from tuition fees, a student living within a radius of 50 km from the college campus could also qualify for a travel allowance (see Section 5.4.2). As from 2019, NSFAS bursary students may further qualify for a personal care allowance (see Section 5.4.2). From the above it would seem that finances should no longer be considered an important risk factor that prevents students from being successful in Income Tax N6.

While this chapter has outlined the findings from the empirical data sources, the next chapter synthesises the findings by focusing on the conclusions drawn and the implications that follow from such conclusions.

CHAPTER 6

CONCLUSIONS AND IMPLICATIONS

6.1 INTRODUCTION

Issues such as the underpreparedness of students in terms of academic skills development, study and thinking skills, personal issues, lack of planning for future success and resource needs occur in the transition from school education to post-school education. These issues were well researched and reported on by authors and institutions in various contexts. These include Bean (1980), Astin (1984), Kember (1989; 1995), the Ministry of Education (2001), Thomas (2002), Louw (2005), Koen (2007), Scott et al. (2007) and Tinto (1975; 1987; 1993; 1997; 2000; 2006; 2014). Kuh et al. (2011), for instance, observed profound changes occurring in student bodies, disciplines and pedagogical approaches worldwide that hamper excellence and undermine graduation rates in HEIs. It was also pointed out that in South Africa unsatisfactory student success rates seem to be a major challenge (PMG, 2016).

What prompted this study was the concern about why students at two TVET colleges in the Western Cape have higher success rates in Income Tax N6 than the majority of Income Tax N6 students from other provinces. As an employee of Boland College (a public TVET college in the PSET sector – see Figure 3.3), I served as marker, internal moderator and chief marker for Income Tax N6 at many external national DHET examinations. In 2016, I was appointed by the Examinations and Assessment Chief Directorate as national moderator for the subject and currently holds the position of national examiner for Income Tax N6. As part of a marking team at the national marking sessions, it was often observed how a whole centre made use of the same outdated income tax rules. This raised the question whether the problem of student success lies with the HEI, the lecturer or the student. Authors such as Du Plessis et al. (2005) and Sadler and Erasmus (2005) state that there are a multitude of myths, rumours, perceptions, claims and counterclaims with regard to student preparedness. Several authors point to the diversity in student background as contributing to academic risk (Fleming et al., 2004; Luckadoo, 2013; Marshall et al., 2000).

Another reason for conducting the study was therefore the question of diversity in students' backgrounds. Students enrolling for the Financial Management N6 programme at TVET colleges come from a range of backgrounds. However, from my personal Income Tax N6 teaching experience, it was also observed how students with different cultural and schooling backgrounds started to interact and ‘come alive’ in the same classroom. This reminds one of Finland’s schooling system, top ranked in the world and known for having all learners, regardless of ability, in the same classroom.

Earlier in this study it was reported that many South African children had received their education within a politically democratic dispensation since 1994, but that their material and life circumstances had not allowed them to achieve their full potential. For this reason, the South African government had undertaken to provide substantial grants to all students from poor families. Many students in the TVET college sector classify as the missing middle, with a joint parental income of below R600 000 per annum. Whatever the financial ability of a student, because of NSFAS bursaries, financial difficulties are supposed to be no longer a concern for any South African student who wishes to obtain a post-school qualification. This funding opened the door for many students to enter HEIs. It was also reported during this study that each TVET college applies its own selection criteria during registration. It would therefore seem that an ‘open-door’ higher education policy does not mean ‘access to all’, as every programme can only accept a maximum number of students as determined by the available facilities at any given campus.

What also rings true is that each TVET college has its own learning and teaching culture and a unique institutional context. In this regard, Billet (2013) discussed that the motivation behind studying and being successful across different institutions might be different. Strahm and Danaher (2005), for instance, argue that encouragement from course lecturers and peers, proper institutional academic planning and student preparation seem to be key factors in promoting academic progress. This argument was often echoed in lecturer interviews conducted in this study (see Addenda J and K), during which it was stated how lecturers motivate and further encourage students to read newspapers, textbooks or any relevant subject material they can get hold of.

What further prompted this study was the work of Muller et al. (2007), who posits that the solution to poor student retention might be accompanied by a perceived lowering of academic standards at HEIs. The idea of lowering standards to improve student success rates raises major concerns with national TVET examiners in particular. As reported earlier in Chapter 3, the outdated Report 191 (NATED) N4 to N6 programmes were introduced from the early 1980s where students mainly received theoretically based technical education. Many subjects, including Income Tax N6, still use the outdated syllabi set and prescribed in the 1990s. Although the Income Tax N6 syllabus remained unchanged since 1995, one might argue that the annual updated content of the subject as an achievement in the TVET college sector, but also that it poses a possible risk for student success.

Another concern was the warning by Moll et al. (2005) that delivering the same vocational qualifications year after year creates a situation of oversupply of students entering the labour market. The opposite of the Moll et al. (2005) statement applies to the Financial Management programme. Because of minimum admission requirements, the programme has relatively low enrolment numbers and many students find employment as junior bookkeepers after completing the Financial Management N4–N6 programme. Moll et al. (2005) warn that occupational programme delivery should challenge colleges to be more flexible to the changing needs of employers, which, in turn, can affect the substance of the programme. As per Table 3.2, Income Tax N6 is an optional instructional offering, and it was strange that only two of the six Western Cape TVET colleges elected this practical subject as an optional instructional offering.

Against this background as well as the motivation that was put forward in Chapter 1, the main research question (see Chapter 1) was stated as: What are the possible risks that influence student academic success in Income Tax N6 at two TVET colleges in the Western Cape province, South Africa?

In an attempt to generate answers to the main question, three subsidiary questions were formulated as follows:

- Which possible risk factors may prevent students from being successful in Income Tax N6?
- What would constitute a preliminary success profile of students in Income Tax N6?
- Based on potential risk factors and a tentative success profile, what would be the possibilities towards student support and interventions to promote study success in Income Tax N6?

The first subsidiary-question was addressed by generating theoretical perspectives in Chapter 2 that provided a framework for the study and linked to key concepts of student success. These concepts included a literature exploration of concepts such as student attrition, student retention and student throughput. Potential risk factors for student success, such as language, age, gender and social background, were further explored. The importance of the integration of students' social and academic commitment as well as the financial implications of non-success for government, HEIs and student themselves were also discussed. Chapter 2 further highlighted the implications for academic standards and admission requirements.

The second subsidiary-question was addressed in Chapter 3, where insights into the context of the TVET college sector and students enrolled in the TVET college were given internationally and also in South Africa. In Chapter 4 the research design and methodology were outlined. The final subsidiary-question was addressed through data generation at two TVET colleges evidenced in Chapter 5, in which the empirical findings of the study were presented. These findings were interpreted in relation to the theoretical perspectives generated in chapters 2 and 3 of the study.

6.2 CONCLUSIONS

Based on the findings from the study at least five conclusions might be drawn regarding possible risks that influence student academic success in Income Tax N6 at two TVET colleges in the Western Cape province.

The first conclusion arrived at is that the qualifications of a students' parents/guardians matter when it comes to student support and decreasing student academic risk. For instance, three-quarters of the participants' parents'/guardians' highest qualification was found to be only equivalent to a senior school certificate (see Figure 5.1) or an NQF Level 4 qualification (see Table 3.1). One might derive that parents/guardians of students who do not have a post-school qualification might not have the necessary knowledge or understanding of the support TVET college students need in order to be successful in their studies. It should be noted the majority of the students in the current sample were full-time Income Tax N6 students who were in their early twenties, lived in a private residence, did not make any financial contribution to their household income and studied with an NSFAS bursary (see figures 5.2, 5.4, 5.5, 5.6 and 5.15). Research by Garisch (2007) confirms that a larger percentage of the type of student that the modern TVET college unintendedly attracts is immature, irresponsible, unmotivated, difficult, demanding and disruptive in the classroom and, in most cases, lacking in powers of concentration. Garisch adds that present-day TVET college students are very young and lack discipline, resulting in very high levels of absenteeism and late arrival for classes. The findings from this study as well as the comments by Garisch relate to Bitzer's (2009) statement that many students in TVET colleges are first-generation students, coming from low-income families with little or no formal education.

The second conclusion is that students entering higher and further education seem to be increasingly less prepared to do so. The broadening of student access and the general availability of NSFAS support ameliorates the problem of study risk, which also rings true for the group of students that were involved in the present study. One is reminded that between 2010 and 2015, the TVET college student population grew from 420 000 to 737 880) (see Figure 3.2). According to the DHET (2018a) 371 000 of these students are enrolled for the NATED programmes since courses are shorter, cheaper, and perceived to be easier than NCV (Gewer, 2016:36). The majority (72%) of the Income Tax N6 students (see Figure 5.2) were approved NSFAS bursary holders and 77% indicated that they know there is a financial aid procedure (see Figure 5.3). It should also be noted that the Income Tax N6 course requires students not only to study theoretical concepts, but to apply theoretical knowledge gained to case studies during assessments. As one of the interviewed lecturers indicated: Book knowledge only, does not work anymore (also see Addendum K). Accompanying the widening of access to higher education, widening access increases the risk of dropping out of studies or taking longer to complete.

A third conclusion is that Income Tax N6 students seem to echo Balch's (1992) statement that students with below-average levels of prior academic achievement typically demonstrate an overestimation of their actual performance. In the present study participants rated themselves high, with none of the fields indicating probable trouble areas (scores of 25 or below – lower than 65%, see Section 4.3.4.1 and also Figure 5.39). An earlier study conducted by Balch (1992) indicated that students with below-average levels of prior academic achievement typically demonstrate poor predictive test calibration and an overestimation of their actual performance, whereas students with relatively higher levels of academic standing produce more accurate predictions. This became clear from the student success profile (see Figure 5.39) that there are only two fields with a score in the higher 20s out of a total score of 40, which indicate potential areas for improvement, namely reading (27) and time management (29.5). According to George (2019), scores that range between 26 and 30 (65–75%) indicate potential areas for improvement. This corresponds with the second conclusion above that students might be less prepared for higher education studies.

The fourth conclusion drawn from the present study is that student support is an important contributing factor to student success. Supportive lecturers seem to be a key factor (see Addenda J and K), while additional student support structures such as psychology and health services assist students with personal and other problems (see Section 5.3.4.5). Support also involves specialised staff for conducting concession assignments for students with a disability (see Addenda M and U). Mallinckrodt has emphasised much earlier (1988) that helping students to solve personal problems carries weight towards student overall success. This was confimed by more recent studies about how students' social integration (or lack of it) influence their decision to stay on in higher education (Wilcox, Winn & Fyvie-Gauld, 2005). Students living arrangements are central to this process of decision making and it seems that students' living together in a residence provides direct emotional and social support equivalent to family relationships as well as buffering support in stressful situations. In addition, relationships with personal tutors and peers wiyhin a course are important, but less significant, providing primarily instrumental, informational and appraisive support. What is somewhat worrisome is that only 20% of students in the present study indicated that they have contact with their lecturers outside of class (see Figure 5.9).

A fifth and final conclusion is that lecturer experience appears to play an important role in student academic success. The interviews with lecturers (see Section 5.2.1) indicated that both lecturers had many years of experience and that they treated students as responsible adults (see Section 5.2.3). What served as further confirmation was that students would like their lecturers to know them and recognise their efforts (see Addendum L). For instance, one student emphasised that he wanted to be seen as "… *a hardworking student and try my best"*. It would therefore seem that the promotion of students' self-confidence is a major concern for the sample of Income Tax N6 students in the two TVET colleges. This echoes findings by Lundquist et al. (2002) that a caring attitude of a department/faculty contributes towards student success. Student self-confidence creates a sound self-image, which, in turn, enhances students' belief that they can be successful in completing a course or qualification (also see the earlier findings of Munro, 1981).

The conclusions drawn from the study point towards a number of implications, which are discussed below.

6.3 IMPLICATIONS OF THE STUDY

The conclusions from the current study, as based on its findings, may help to identify possibilities towards student support and interventions to promote study success in Income Tax N6. These implications are discussed as implications for theory, implications for practice and implications for future research.

6.3.1 Implications for theory

The theoretical perspectives discussed in Chapter 2 formed the hallmark of this study, which culminated in a justification of the influence of Tinto's (1975; 1993) student integration model as an interpretive framework on student retention.

Similar to other studies conducted using Tinto's (1975; 1993) theories of student integration, this study provided the space to pay closer attention to the potential risk factors and create a tentative success profile to suggest possibilities towards student support and interventions to promote study success in Income Tax N6. While some theories are 'testing and validating' Tinto's (1975; 1987; 1993) theory on social and academic integration of the student into the academic environment (Rendon et al., 2000), other theorists (Nora, 1987; Pascarella & Terrenzini, 1991; Terrenzini & Reason, 2005) have attempted to modify and revisit Tinto's model of student departure.

Any simplified explanation or generalisation of student persistence and study success is highly problematic, because the relationships among academic, social, institutional and personal factors remain contested (Rhodes & Nevill, 2004; Terenzini et al., 1995; Terenzini et al., 1996). Louw (2005) concluded that student success is not only determined by either student-related or institutional-related factors and that one should be careful not to draw conclusions based on a single set of factors. Factors that influence student success or failure are therefore complex and require in-depth and contextualised inquiry. Furthermore, Coley et al. (2017) acknowledge that taking sustainable and measureable steps in improving student learning, success and persistence-to-degree completion proves challenging. These authors also indicate that whether we measure success by persistence to graduation, or by transfer success from school to tertiary institutions, or by time to graduation, or by improving the quality of attaining learning outcomes, we know that most students might need some or other form of support to be successful.

Although the reasons for student retention might be manifold, one could argue that the goal of all student retention efforts remains the same internationally – also across all TVET colleges in South Africa – namely to assist students to be successful in their studies (Kerka, 1995, Kuh et al., 2011). In the light of this argument, the findings and conclusions reached provided some further insights into identifying and eliminating possible risk factors that may prevent students from being successful in Income Tax N6 at the two TVET colleges that participated in the study.

6.3.2 Implications for practice

The findings and conclusions in this study may have a bearing on reviewing some factors that stood out as possible risk areas from the preliminary success profile in Figure 5.39. The availability of NSFAS bursaries opened the door for many previously disadvantaged students to obtain a post-school qualification. Hall (2001:36) warns that "widening access is likely to result in increasing levels of student drop-out". The reasons for leaving higher education are usually complex and varied and a 'one-size-fits-all' approach to identify student success is not possible (also see Metz, 2004; Tinto, 2006).

Empirical evidence has been found of the implicit role of funding and finances in the persistence process in studies relying on the student integration model (Tinto 1975; 1987) or the student attrition model (Bean, 1982). Bean (1985) reports that finances exert a significant effect on persistence, while having a small but significant effect on institutional fit. In South Africa, the college sector consists of 50 mega TVET colleges with 264 campuses (see Section 3.2.1). The availability of NSFAS bursaries makes it possible for students to study at their nearest TVET college and if need be, for whatever reason, continue their studies at another TVET college (see Section 3.2 and also Figure 3.3).

Tinto argues that students are more likely to complete college courses if they become socially integrated into the college society and if there is integration of their beliefs with predominant college values. In Kember et al.'s (2001) study, students reported varying levels of belonging to classmates, teaching staff, departments and their institution. Evidence from the present study suggests that a sense of belonging to a class group or to a group of peers results in better quality learning outcomes, as it is linked with opportunities for collaborative learning and the discussion of difficult concepts. The present study thus presented with a number of important implications, particularly for students in the Income Tax N6 course that can be followed up at the two institutions to better support students towards study success.

6.3.2.1 Support structures for students and their time management

Many students studying at TVET colleges come from poor educational and social backgrounds, as reported by Bitzer (2009). According to Pizzolato (2004), high-risk students can adapt and achieve success. In Figure 5.1 it was shown that 75% (18% Grade 9 and 57% matric) of the participating students indicated that their parents'/guardians' highest qualification is a school qualification. The question could be raised whether parents/guardians of participants in this study can provide the necessary support if they do not possess an after-school qualification? Figure 5.12 showed that 75% of the students indicated that they had never failed any subject prior to the N6 level. Understanding these patterns of adaptation among high-risk students, and the cost at which they come, should help institutions better support high-risk students during their transition to college and promote students' continued achievement (also see Rendon et al., 2000). Figure 5.8 showed that 95% of these students think their lecturer is a content expert and Lecturer 3 (with 23 years of experience in teaching Income Tax N6) reiterated the importance of the role of lecturers when he said that lecturers play an important part in 'hating or loving the subject' (also see Addendum J).

In the South African TVET college context, student graduation time is inconsistent and complex in that it is problematic to set a minimum time for graduation due to regulatory, institutional or circumstantial constraints students may experience. South African studies into accounting education (e.g. Sadler and Erasmus, 2005) report that heavy course workloads was ranked highly as a factor that contributed to failure, while time demands such as work, travel, study and family were also ranked highly by students. Marital status and children could also indicate the level of family commitments of adult students – something that could conceivably have an impact on the availability of study time for full-time students. The present study has pointed out that that less than half (48%) of the participating students indicated that they are never late for class (see Figure 5.14). It would thus seem as though travel and family play a major role in how often students studying Income Tax N6 (also see Addendum L). The family phenomenon for older students was also pointed out earlier (Gammie and Gammie, 1995) where women in Scotland in the accounting profession started families later in life than the norm. This norm can of course not be generalised worldwide, because every context has unique social norms. From my own experience, many full-time accounting students are married and/or have children. Receiving a semester plan, which indicates weekly planning, assessment dates and topics covered, could guide students to better plan their time management. Although it is a requirement, according to the assessment and moderation policies of both colleges involved in the present study (see Table 4.1) that every Income Tax N6 student should receive a semester plan, only 54% of the students (see Figure 5.34) indicated that they do receive such a semester plan.

6.3.2.2 Academic reading

Another potential area for improvement obtained from the empirical evidence of this study was students' poor self-perception of academic reading. Weak readers often miss vital clues that aid in constructing and keeping track of meaning in a text. Du Plessis et al. (2005) have reported that students' language comprehension and reading ability seriously affect the amount of reading they can do and the level of comprehension they can attain within the notional hours set out for a specific course. This also seemed true for the Income Tax N6 students, because statements such as *"I don't like to study. I just read through the textbook the night before"* and *"I make my own notes, but I would love a short summary from the lecturer after every module"* (see Addendum L) make it clear that the Income Tax N6 students are not comfortable with their own reading ability and level of comprehension. A study performed by Bohlmann and Pretorius (2002) revealed that the stronger the student's reading ability, the better his/her chance of performing well in an examination. Their findings indicate that reading entails more than fluency in articulating what is written; it also entails more than understanding the sum of the meanings of individual words (Bohlmann & Pretorius, 2002).

It also seems important for lecturers to demonstrate to students how Income Tax N6 can be of practical value, that is, pointing to its importance for employment opportunities after graduation. Lecturer 4 reported in her interview that Income Tax N6 students can make Income Tax a future career if they fall in love with the subject (see Addendum K). Lecturers who are in daily contact with their students should know how Income Tax N6 will later fit into an accounting career. It is often the conceptual, analytical or communication skills developed rather than the course content that are important to future employers. From the lecturer interviews (see Addenda J and K) it became clear that these lecturers have many years of experience lecturing the subject, but some also have practical bookkeeping experience. For instance, Lecturer 3 summarised the value of practical experience beautifully when he said: *"I have a little background knowledge and I speak from a point of experience and that makes a big difference … that gives you some confidence when standing in front of a class"* (also see Addendum J).

6.3.3 IMPLICATIONS FOR FURTHER STUDY

Firstly, this study clearly revealed the potential for further studies into students' self-perception of their study success. One could argue that students in the TVET college sector overestimate their ability to succeed in the NATED programmes. However, the students from the two TVET colleges participating in this study were selected on the basis of their success rate in Income Tax N6, rather than those students who fail. Further investigation into a students' self-perception could be relevant from an institutional perspective, given the different social and economic backgrounds of the students who enrol in public TVET colleges. For instance, after reviewing numerous classroom studies, Balch's (1992) findings suggest that student overestimation of their own performance increases significantly as their ability decreases.

Secondly, a call for introductory and bridging courses to address the gap between school and TVET in South Africa may be another area for further inquiry. Accompanying the widening of access to higher education, students are increasingly less prepared for TVET studies and more at risk of dropping out or taking longer to complete their studies. Many programme managers at Boland College plea with institutional management to implement basic bridging courses to help students fill the gap that exists between school and higher education. The present study futher hinted at and supported the findings by Rossouw (2001), Smith (2004), Burke (2018) and Russell (2019), namely that high student dropout rates increases the overall cost of higher education extensively.

Lastly, it could be useful to inquire further into the provision of resources to support TVET college lecturing staff to optimally perform their duties. Special training for lecturers in order to assist/support students with disabilities, for example conducting concession assignments and how it would implicate student success, seem an important issue to inquire into. It was also noted in the present study that lecturing staff at TVET colleges are not required to belong to a regulating body in their field of expertise. Regulating bodies, for example the South African Institute for Tax Professionals, require from their members to stay up to date by accumulating a number of continuous professional development points annually. The lecturers who participated in this study function under enormous day-to-day pressures to stay up to date with any new or amended income tax legislation, but with very little or no support from their institutions or professional bodies. This poses an issue for concern and further inquiry.

6.4 LIMITATIONS OF THE STUDY

The present study was, due to reasons of scope and practice, limited to two public TVET colleges in the Western Cape province. The selection of the two institutions was influenced by the research question, geographic considerations and prior success rates of students studying Income Tax N6. A holistic approach involving a sample across South Africa to determine student success did not seem feasible for the scope of this study and I focused on identifying risk factors that may prevent full-time students from being successful in two selected cases. One also acknowledges that the motivation for full-time and part-time students to study in TVET colleges could be very different and was not addressed in this study.

The study made use of a sample of 142 out of a possible 150 full-time students enrolled for Income Tax N6 at the two TVET colleges, but spanned only one cohort. The study results could therefore not be considered as the views of a truly representative sample of Income Tax N6 students at the two TVET colleges over a period of time. More accurate views from students and lecturers might be possible if a study could be conducted over a period of two or three years, which was not the case here. The aim, however, was not to generalise, but to draft a preliminary success profile of students in Income Tax N6 at the participating TVET colleges that could be further tested and inquired into.

Another limitation could be that in order to prevent bias from one institution (Boland College, my employer), only the lecturers from Northlink College were interviewed. In spite of these limitations, the study findings, based on potential risk factors and a tentative success profile, may suggest possibilities towards student support and interventions to promote study success in the Income Tax N6 course. To have involved more TVET colleges that offer the Income Tax N6 course could thus be more beneficial to the data and findings, but the present study could still serve as a sample benchmark study for researchers in other regions with similar settings.

6.5 CONCLUSION

Every country and institution has its own history and culture. Factors such as language, race, age, gender, financing, prior achievement, academic aptitude and educational aspirations in general may or may not significantly influence student success or persistence in college education. It would rather appear that systematic efforts to promote student retention may need to be flexible and varied and, as indicated by the experienced lecturers interviewed in the present study, what might work for one student may not work for another.

In South Africa, the recent availability of NSFAS bursaries from government opened access to higher education for many students. Marketing by HEIs should, however, not only focus on promoting student numbers, but should inform prospective students of the course layout and academic culture at the institution, explain how the course links up with more advanced academic courses and create awareness of possible job opportunities. Taking into consideration their own personal circumstances, prospective students then, together with a parent/guardian, have the opportunity to make an informed decision on whether or not to enrol for a particular course.

Students of all age groups and from various cultural and educational backgrounds will continue to enrol in the TVET college sector, also in the Financial Management programme. Being successful in the subject Income Tax, with its many annual adjustments, at any HEI, remains a major challenge – not only for the students, but also the lecturers – and could potentially have negative implications for any particular HEI.

Despite many challenges, certain institutions might still manage to maintain a high level of throughput and retention, despite current research that shows multiple reasons for students not being successful. The Income Tax N6 lecturers teach students in the Financial Management N4 to N6 programme, consisting of various other subjects. One trusts that every lecturer would see the importance of supporting students throughout a programme. In that way, every student enrolling for the Financial Management programme would have the opportunity to successfully complete his/her studies. The successful TVET college student will have the opportunity to study further or start as a junior bookkeeper in a dynamic and ever-changing business environment. One might therefore finally concur with this ancient piece of wisdom:

When the wind of change blows, some build walls, but others build windmills. (Chinese proverb)

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ADDENDUM A

RESEACRH APPROVAL

UNIVERSITEIT·STELLENBOSCH·UNIVERSITY
jou kennisvennoot·your knowledge partner

Department of Curriculum Studies,
Faculty of Education, Private Bag X1
E-mail: emb2@sun.ac.za

Tel +27 21 808 2277/2294
Fax: +27 21 808 2270 7602 Stellenbosch, South Africa

19 May 2017

TO WHOM IT MAY CONCERN

I hereby confirm that the research proposal of Mr Philippus Johannes (Flippie) Viljoen (18734979), MPhil in Higher Education (mini-thesis) has been formally approved by the Department of Curriculum Studies with the title: "*Determining risk factors for student academic success in Income Taxation N6 at technical and vocational colleges*".

The study involves a student survey at two TVET colleges and individual interviews with lecturers in the Income Taxation N6 course. The data he will generate will be completely confidential and only used to comply with the requirements of the MPhil (HE) degree.

Any queries can be directed to the undersigned or the Department of Curriculum Studies.

Professor E M Bitzer
Study leader

ADDENDUM B

ETHICAL CLEARANCE APPROVAL LETTER: RESEARCH ETHICS COMMITTEE (HUMANITIES)

UNIVERSITEIT
STELLENBOSCH
UNIVERSITY

APPROVED WITH STIPULATIONS
REC Humanities New Application Form

8 December 2017

Project number: CUR-2017-0243

Project title: Student academic success in Income Taxation N6

Dear Mr Philippus Viljoen

Your REC Humanities New Application Form submitted on 13 September 2017 was reviewed by the REC: Humanities and approved with stipulations.

Ethics approval period:

Protocol approval date (Humanities)	Protocol expiration date (Humanities)
8 December 2017	7 December 2020

REC STIPULATIONS:

The researcher may proceed with the envisaged research provided that the following stipulations, relevant to the approval of the project are adhered to or addressed:

1) PARTICIPANT SELECTION AND RECRUITMENT

The researcher should clarify who is going to recruit participants. He indicated that participants will be approached. He should specify who will approach them. He should clarify how the questionnaires will be administered. It only appears in the permission letter that the researcher will request the college to distribute the questionnaires. He should also clarify in the proposal where he will conduct the interviews. [RESPONSE REQUIRED]

2) INFORMED CONSENT AND ASSENT PROCESSES AND FORMS

The researcher has a student participant consent form in place. He should however delete the references to the lecturer (see section 6: Confidentiality and Par 2, interview info) from the student consent form. He should upload the lecturer participant consent form. [RESPONSE REQUIRED

HOW TO RESPOND:

Some of these stipulations may require your response. Where a response is required, you must respond to the REC within **six (6)** months of the date of this letter. Your approval would expire automatically should your response not be received by the REC within 6 months of the date of this letter.

Your response (and all changes requested) must be done directly on the electronic application form on the Infonetica system:https://applyethics.sun.ac.za/Project/Index/281

Where revision to supporting documents is required, please ensure that you replace all outdated documents on your application form with the revised versions. Please respond to the stipulations in a separate cover letter titled "**Response to REC stipulations**" and attach the cover letter in the section **Additional Information and Documents**.

Please take note of the General Investigator Responsibilities attached to this letter. You may commence with your research after complying fully with these guidelines.

If the researcher deviates in any way from the proposal approved by the REC: Humanities, the researcher must notify the REC of these changes.

Please use your SU project number (CUR-2017-0243) on any documents or correspondence with the REC concerning your project.

Please note that the REC has the prerogative and authority to ask further questions, seek additional information, require further modifications, or monitor the conduct of your research and the consent process.

FOR CONTINUATION OF PROJECTS AFTER REC APPROVAL PERIOD

Please note that a progress report should be submitted to the Research Ethics Committee: Humanities before the approval period has expired if a continuation of ethics approval is required. The Committee will then consider the continuation of the project for a further year (if necessary)

Included Documents:

Document Type	File Name	Date	Version
Research Protocol/Proposal	Module 4 - Research proposal FINAL 01 05 2017	13/06/2017	
Informed Consent Form	Informed consent form PJ Viljoen	13/06/2017	
Proof of permission	DHET 004 - BOLAND COLLEGE SIGNED MRS C MYBURGH	13/06/2017	
Proof of permission	DHET 004 - NORTHLINK COLLEGE SIGNED MR L BEECH	13/06/2017	
Data collection tool	Student Success in Income Taxation N6 Lectuer questions	13/09/2017	
Data collection tool	INCOME TAX N6 STUDENT SUCCESS QUESTIONNAIRE	13/09/2017	

If you have any questions or need further help, please contact the REC office at cgraham@sun.ac.za.

Sincerely,

Clarissa Graham

REC Coordinator: Research Ethics Committee: Human Research (Humanities)

National Health Research Ethics Committee (NHREC) registration number: REC-050411-032.
The Research Ethics Committee: Humanities complies with the SA National Health Act No.61 2003 as it pertains to health research. In addition, this committee abides by the ethical norms and principles for research established by the Declaration of Helsinki (2013) and the Department of Health Guidelines for Ethical Research: Principles Structures and Processes (2nd Ed.) 2015. Annually a number of projects may be selected randomly for an external audit.

Investigator Responsibilities

Protection of Human Research Participants

Some of the general responsibilities investigators have when conducting research involving human participants are listed below:

1.Conducting the Research. You are responsible for making sure that the research is conducted according to the REC approved research protocol. You are also responsible for the actions of all your co-investigators and research staff involved with this research. You must also ensure that the research is conducted within the standards of your field of research.

2.Participant Enrollment. You may not recruit or enroll participants prior to the REC approval date or after the expiration date of REC approval. All recruitment materials for any form of media must be approved by the REC prior to their use.

3.Informed Consent. You are responsible for obtaining and documenting effective informed consent using **only** the REC-approved consent documents/process, and for ensuring that no human participants are involved in research prior to obtaining their informed consent. Please give all participants copies of the signed informed consent documents. Keep the originals in your secured research files for at least five (5) years.

4.Continuing Review. The REC must review and approve all REC-approved research proposals at intervals appropriate to the degree of risk but not less than once per year. There is **no grace period.** Prior to the date on which the REC approval of the research expires, **it is your responsibility to submit the progress report in a timely fashion to ensure a lapse in REC approval does not occur.** If REC approval of your research lapses, you must stop new participant enrollment, and contact the REC office immediately.

5.Amendments and Changes. If you wish to amend or change any aspect of your research (such as research design, interventions or procedures, participant population, informed consent document, instruments, surveys or recruiting material), you must submit the amendment to the REC for review using the current Amendment Form. You **may not initiate** any amendments or changes to your research without first obtaining written REC review and approval. The **only exception** is when it is necessary to eliminate apparent immediate hazards to participants and the REC should be immediately informed of this necessity.

6.Adverse or Unanticipated Events. Any serious adverse events, participant complaints, and all unanticipated problems that involve risks to participants or others, as well as any research related injuries, occurring at this institution or at other performance sites must be reported to Malene Fouche within **five (5) days** of discovery of the incident. You must also report any instances of serious or continuing problems, or non-compliance with the RECs requirements for protecting human research participants. The only exception to this policy is that the death of a research participant must be reported in accordance with the Stellenbosch University Research Ethics Committee Standard Operating Procedures. All reportable events should be submitted to the REC using the Serious Adverse Event Report Form.

7.Research Record Keeping. You must keep the following research related records, at a minimum, in a secure location for a minimum of five years: the REC approved research proposal and all amendments; all informed consent documents; recruiting materials; continuing review reports; adverse or unanticipated events; and all correspondence from the REC

8.Provision of Counselling or emergency support. When a dedicated counsellor or psychologist provides support to a participant without prior REC review and approval, to the extent permitted by law, such activities will not be recognised as research nor the data used in support of research. Such cases should be indicated in the progress report or final report.

9.Final reports. When you have completed (no further participant enrollment, interactions or interventions) or stopped work on your research, you must submit a Final Report to the REC.

10.On-Site Evaluations, Inspections, or Audits. If you are notified that your research will be reviewed or audited by the sponsor or any other external agency or any internal group, you must inform the REC immediately of the impending audit/evaluation.

ADDENDUM C

BOLAND COLLEGE CONSENT TO PARTICIPATE IN RESEARCH

higher education & training
Department:
Higher Education and Training
REPUBLIC OF SOUTH AFRICA

DHET 004: APPENDIX 1:

APPLICATION FORM FOR STUDENTS TO CONDUCT RESEARCH IN PUBLIC COLLEGES

1. APPLICANT INFORMATION

1.1.	Title (Dr /Mr /Mrs /Ms)	**Mr**	
1.2	Name and surname	**Philippus Johannes (Flippie) Viljoen**	
1.3	Postal address	**P.O. Box 2802** **PAARL** **7646**	
1.4	Contact details	Tel	**(021) 872 9957**
		Cell	**084 900 1018**
		Fax	**N/A**
		Email	flippiev@bolandcollege.com
1.5	Name of institution where enrolled	**Stellenbosch University**	
1.6	Field of study	**Higher Education**	
1.7	Qualification registered for	***Please tick relevant option:***	
		Doctoral Degree (PhD)	
		Master's Degree	**X**
		Other (please specify)	

2. DETAILS OF THE STUDY

2.1	**Title of the study**
"Student academic success in income taxation N6 in TVET colleges in the Western Cape."	

2.2	**Purpose of the study**
To determine which factors contribute towards student success in income taxation N6.	

3. PARTCIPANTS AND TYPE/S OF ACTIVITIES TO BE UNDERTAKEN IN THE COLLEGE

Please indicate the types of research activities you are planning to undertake in the College, as well as the categories of persons who are expected to participate in your study (for example, lecturers, students, College Principals, Deputy Principals, Campus Heads, Support Staff, Heads of Departments), including the number of participants for each activity.			
3.1	**Complete questionnaires**	**Expected participants (e.g. students, lecturers, College Principal)**	**Number of participants**
		a) Students	100+
		b)	
		c)	
		d)	
		e)	
3.2	**Participate in individual interviews**	**Expected participants**	**Number of participants**
		a) Lecturers	2
		b)	
		c)	
		d)	
		e)	
3.3	**Participate in focus group discussions/ workshops**	**Expected participants**	**Number of participants**
		a) None	
		b)	
		c)	
		d)	
		e)	
3.4	**Complete standardised tests (e.g. Psychometric Tests)**	**Expected participants**	**Number of participants**
		a) None	
		b)	
		c)	
		d)	
		e)	
3.5	**Undertake observations** *Please specify*	None	
3.6	**Other** *Please specify*	Not applicable	

4. SUPPORT NEEDED FROM THE COLLEGE

Please indicate the type of support required from the College (Please tick relevant option/s)		
Type of support	***Yes***	***No***

4.1	The College will be required to identify participants and provide their contact details to the researcher.		***X***
4.2	The College will be required to distribute questionnaires/instruments to participants on behalf of the researcher.	***X***	
4.3	The College will be required to provide official documents. ***Please specify the documents required below***	***X***	
	Authorisation letter to conduct study at Boland College and Northlink College.		
4.4	The College will be required to provide data *(only if this data is not available from the DHET).* ***Please specify the data fields required, below***		***X***
4.5	***Other, please specify below***		***X***

5. DOCUMENTS TO BE ATTACHED TO THE APPLICATION

The following 2 (two) documents must be attached as a prerequisite for approval to undertake research in the College	
5.1	Ethics Clearance Certificate issued by a University Ethics Committee
5.2	Research proposal approved by a University

6. DECLARATION BY THE APPLICANT

I undertake to use the information that I acquire through my research, in a balanced and a responsible manner. I furthermore take note of, and agree to adhere to the following conditions:

a) I will schedule my research activities in consultation with the said College/s and participants in order not to interrupt the programme of the said College/s.

b) I agree that involvement by participants in my research study is voluntary, and that participants have a right to decline to participate in my research study.

c) I will obtain signed consent forms from participants prior to any engagement with them.
d) I will obtain written parental consent of students under 18 years of age, if they are expected to participate in my research.
e) I will inform participants about the use of recording devices such as tape-recorders and cameras, and participants will be free to reject them if they wish.
f) I will honour the right of participants to privacy, anonymity, confidentiality and respect for human dignity at all times. Participants will not be identifiable in any way from the results of my research, unless written consent is obtained otherwise.
g) I will not include the names of the said College/s or research participants in my research report, without the written consent of each of the said individuals and/or College/s.
h) I will send the draft research report to research participants before finalisation, in order to validate the accuracy of the information in the report.
i) I will not use the resources of the said College/s in which I am conducting research (such as stationery, photocopies, faxes, and telephones), for my research study.
j) Should I require data for this study, I will first request data directly from the Department of Higher Education and Training. I will request data from the College/s only if the DHET does not have the required data.

k) I will include a disclaimer in any report, publication or presentation arising from my research, that the findings and recommendations of the study do not represent the views of the said College/s or the Department of Higher Education and Training.

l) I will provide a summary of my research report to the Head of the College/s in which I undertook my research, for information purposes.

I declare that all statements made in this application are true and accurate. I accept the conditions associated with the granting of approval to conduct research and undertake to abide by them.

SIGNATURE	
DATE	**04/04/2017**

FOR OFFICIAL USE

DECISION BY HEAD OF COLLEGE

Please tick relevant decision and provide conditions/reasons where applicable		
Decision		***Please tick relevant option below***
1	Application approved	
2	Application approved subject to certain conditions. ***Specify conditions below***	
3	Application not approved***. Provide reasons for non-approval below***	

NAME OF COLLEGE	**BOLAND COLLEGE**
NAME AND SURNAME OF HEAD OF COLLEGE	**MRS CORRIE MYBURGH**
SIGNATURE	
DATE	**05/04/2017**

ADDENDUM D

NORTHLINK COLLEGE CONSENT TO PARTICIPATE IN RESEARCH

higher education
& training
Department:
Higher Education and Training
REPUBLIC OF SOUTH AFRICA

DHET 004: APPENDIX 1:

APPLICATION FORM FOR STUDENTS TO CONDUCT RESEARCH IN PUBLIC COLLEGES

1. APPLICANT INFORMATION

1.1.	Title (Dr /Mr /Mrs /Ms)	**Mr**	
1.2	Name and surname	**Philippus Johannes (Flippie) Viljoen**	
1.3	Postal address	**P.O. Box 2802** **PAARL** **7646**	
1.4	Contact details	Tel	**(021) 872 9957**
		Cell	**084 900 1018**
		Fax	**N/A**
		Email	flippiev@bolandcollege.com
1.5	Name of institution where enrolled	**Stellenbosch University**	
1.6	Field of study	**Higher Education**	
1.7	Qualification registered for	***Please tick relevant option:***	
		Doctoral Degree (PhD)	
		Master's Degree	**X**
		Other (please specify)	

2. DETAILS OF THE STUDY

2.1	**Title of the study**
"Student academic success in income taxation N6 in TVET colleges in the Western Cape."	

2.2	**Purpose of the study**
To determine which factors contribute towards student success in income taxation N6.	

3. PARTCIPANTS AND TYPE/S OF ACTIVITIES TO BE UNDERTAKEN IN THE COLLEGE

Please indicate the types of research activities you are planning to undertake in the College, as well as the categories of persons who are expected to participate in your study (for example, lecturers, students, College Principals, Deputy Principals, Campus Heads, Support Staff, Heads of Departments), including the number of participants for each activity.			
3.1	**Complete questionnaires**	**Expected participants (e.g. students, lecturers, College Principal)**	**Number of participants**
		a) Students	100+
		b)	
		c)	
		d)	
		e)	
3.2	**Participate in individual interviews**	**Expected participants**	**Number of participants**
		a) Lecturers	2
		b)	
		c)	
		d)	
		e)	
3.3	**Participate in focus group discussions/ workshops**	**Expected participants**	**Number of participants**
		a) None	
		b)	
		c)	
		d)	
		e)	
3.4	**Complete standardised tests (e.g. Psychometric Tests)**	**Expected participants**	**Number of participants**
		a) None	
		b)	
		c)	
		d)	
		e)	
3.5	**Undertake observations** *Please specify*	None	
3.6	**Other** *Please specify*	Not applicable	

4. SUPPORT NEEDED FROM THE COLLEGE

Please indicate the type of support required from the College (Please tick relevant option/s)			
Type of support		***Yes***	***No***
4.1	The College will be required to identify participants and provide their contact details to the researcher.		***X***

4.2	The College will be required to distribute questionnaires/instruments to participants on behalf of the researcher.	***X***	
4.3	The College will be required to provide official documents. ***Please specify the documents required below***	***X***	
	Authorisation letter to conduct study at Boland College and Northlink College.		
4.4	The College will be required to provide data *(only if this data is not available from the DHET).* ***Please specify the data fields required, below***		***X***
4.5	***Other, please specify below***		***X***

5. DOCUMENTS TO BE ATTACHED TO THE APPLICATION

The following 2 (two) documents must be attached as a prerequisite for approval to undertake research in the College	
5.1	Ethics Clearance Certificate issued by a University Ethics Committee
5.2	Research proposal approved by a University

6. DECLARATION BY THE APPLICANT

I undertake to use the information that I acquire through my research, in a balanced and a responsible manner. I furthermore take note of, and agree to adhere to the following conditions:

m) I will schedule my research activities in consultation with the said College/s and participants in order not to interrupt the programme of the said College/s.

n) I agree that involvement by participants in my research study is voluntary, and that participants have a right to decline to participate in my research study.

o) I will obtain signed consent forms from participants prior to any engagement with them.

p) I will obtain written parental consent of students under 18 years of age, if they are expected to participate in my research.

q) I will inform participants about the use of recording devices such as tape-recorders and cameras, and participants will be free to reject them if they wish.

r) I will honour the right of participants to privacy, anonymity, confidentiality and respect for human dignity at all times. Participants will not be identifiable in any way from the results of my research, unless written consent is obtained otherwise.

s) I will not include the names of the said College/s or research participants in my research report, without the written consent of each of the said individuals and/or College/s.

t) I will send the draft research report to research participants before finalisation, in order to validate the accuracy of the information in the report.

u) I will not use the resources of the said College/s in which I am conducting research (such as stationery, photocopies, faxes, and telephones), for my research study.

v) Should I require data for this study, I will first request data directly from the Department of Higher Education and Training. I will request data from the College/s only if the DHET does not have the required data.

w) I will include a disclaimer in any report, publication or presentation arising from my research, that the findings and recommendations of the study do not represent the views of the said College/s or the Department of Higher Education and Training.

x) I will provide a summary of my research report to the Head of the College/s in which I undertook my research, for information purposes.

I declare that all statements made in this application are true and accurate. I accept the conditions associated with the granting of approval to conduct research and undertake to abide by them.

SIGNATURE	
DATE	05/04/2017

FOR OFFICIAL USE

DECISION BY HEAD OF COLLEGE

Please tick relevant decision and provide conditions/reasons where applicable		
Decision		***Please tick relevant option below***
1	Application approved	
2	Application approved subject to certain conditions. ***Specify conditions below***	
3	Application not approved***. Provide reasons for non-approval below***	

NAME OF COLLEGE	**NORTHLINK COLLEGE**
NAME AND SURNAME OF HEAD OF COLLEGE	**MR LEON BEECH**
SIGNATURE	
DATE	**13/04/2017**

ADDENDUM E

LECTURER M DE VILLIERS CONSENT TO PARTICIPATE IN RESEARCH

UNIVERSITEIT·STELLENBOSCH·UNIVERSITY
jou kennisvennoot • your knowledge partner

STELLENBOSCH UNIVERSITY
CONSENT TO PARTICIPATE IN RESEARCH

Determining risk factors for student academic success in Income Taxation N6 at Technical and Vocational (TVET) colleges in the Western Cape.

You are asked to participate in a research study conducted by Philippus Johannes (Flippie) Viljoen (M.Phil in Higher Education), from the Education Department at Stellenbosch University. Results obtained from the study will contribute to the above named thesis. You were selected as a possible participant in this study because you are an ***Income Taxation N6 lecturer at Boland College or Northlink College.***

1. PURPOSE OF THE STUDY

To identify possible risks that might influence student academic success in Income Taxation N6.

2. PROCEDURES

If you volunteer to participate in this study, we would ask you to participate in an interview with PJ (Flippie) Viljoen as honest as possible.

3. POTENTIAL RISKS AND DISCOMFORTS

None.

4. POTENTIAL BENEFITS TO SUBJECTS AND/OR TO SOCIETY

To identify possible self-perceived risk factors that potentially prevent students from being successful in Income Taxation N6. To draft a preliminary success profile of students in Income Taxation N6. Based on potential risk factors and a success profile, suggest possibilities towards student support and interventions to promote study success.

5. PAYMENT FOR PARTICIPATION

None.

6. CONFIDENTIALITY

Any information that is obtained in connection with this study and that can be identified with you will remain confidential and will be disclosed only with your permission or as required by law. Confidentiality will be maintained as the names of participants will not be made public and all data kept in a locked office/house.

Interviews with lecturers will be audio taped in order to transcribe data for inclusion in the thesis. Participants have the right to review and edit tapes at any time. The researcher and supervisor of the study will have access to the tapes and all information will be used for educational purposes only. Tapes will be erased upon completion of the study.

The researcher aims to publish the results of the study in order to replicate the study in other areas and possibly submit the report to the Department of Higher Education and Training. The names of participants will not be made public.

7. PARTICIPATION AND WITHDRAWAL

You can choose whether to be a participant in this study or not. If you volunteer to be in this study, you may withdraw at any time without consequences of any kind. You may also refuse to answer any questions you don't want to answer and still remain in the study. The investigator may withdraw you from this research if circumstances arise which warrant doing so.

8. IDENTIFICATION OF INVESTIGATORS

If you have any questions or concerns about the research, please feel free to contact Prof Eli Bitzer, emb2@sun.ac.za at the Department of Higher Education, Stellenbosch University.

9. RIGHTS OF RESEARCH SUBJECTS

You may withdraw your consent at any time and discontinue participation without penalty. You are not waiving any legal claims, rights or remedies because of your participation in this research study. If you have questions regarding your rights as a research subject, contact Ms Maléne Fouché [mfouche@sun.ac.za; 021 808 4622] at the Division for Research Development.

SIGNATURE OF RESEARCH SUBJECT OR LEGAL REPRESENTATIVE

The information above was described to *[me/the subject/the participant]* by Philippus Johannes (Flippie) Viljoen in *[Afrikaans/English]* and *[I am/the subject is/the participant is]* in command of this language or it was satisfactorily translated to *[me/him/her]*. *[I/the participant/the subject]* was given the opportunity to ask questions and these questions were answered to *[my/his/her]* satisfaction.

[I hereby consent voluntarily to participate in this study/I hereby consent that the subject/participant may participate in this study.] I have been given a copy of this form.

Marietha de Villiers
Name of Subject/Participant

X

____
Name of Legal Representative (if applicable)

M de Villiers
____
Signature of Subject/Participant or Legal Representative

20 September 2017
Date

SIGNATURE OF INVESTIGATOR

I declare that I explained the information given in this document to Marietha de Villiers. *[He*/she] was encouraged and given ample time to ask me any questions. This conversation was conducted in [*Afrikaans/*English/*Xhosa/*Other*] and [*no translator was used/this conversation was translated into* __________ by ____________________].

____
Signature of Investigator

20 September 2017
Date

ADDENDUM F

LECTURER M PETERSEN CONSENT TO PARTICIPATE IN RESEARCH

UNIVERSITEIT•STELLENBOSCH•UNIVERSITY
jou kennisvennoot • your knowledge partner

STELLENBOSCH UNIVERSITY
CONSENT TO PARTICIPATE IN RESEARCH

Determining risk factors for student academic success in Income Taxation N6 at Technical and Vocational (TVET) colleges in the Western Cape.

You are asked to participate in a research study conducted by Philippus Johannes (Flippie) Viljoen (M.Phil in Higher Education), from the Education Department at Stellenbosch University. Results obtained from the study will contribute to the above named thesis. You were selected as a possible participant in this study because you are an ***Income Taxation N6 lecturer at Boland College or Northlink College.***

1. PURPOSE OF THE STUDY

To identify possible risks that might influence student academic success in Income Taxation N6.

2. PROCEDURES

If you volunteer to participate in this study, we would ask you to participate in an interview with PJ (Flippie) Viljoen as honest as possible.

3. POTENTIAL RISKS AND DISCOMFORTS

None.

4. POTENTIAL BENEFITS TO SUBJECTS AND/OR TO SOCIETY

To identify possible self-perceived risk factors that potentially prevent students from being successful in Income Taxation N6. To draft a preliminary success profile of students in Income Taxation N6. Based on potential risk factors and a success profile, suggest possibilities towards student support and interventions to promote study success.

5. PAYMENT FOR PARTICIPATION

None.

6. CONFIDENTIALITY

Any information that is obtained in connection with this study and that can be identified with you will remain confidential and will be disclosed only with your permission or as required by law. Confidentiality will be maintained as the names of participants will not be made public and all data kept in a locked office/house.

Interviews with lecturers will be audio taped in order to transcribe data for inclusion in the thesis. Participants have the right to review and edit tapes at any time. The researcher and supervisor of the study will have access to the tapes and all information will be used for educational purposes only. Tapes will be erased upon completion of the study.

The researcher aims to publish the results of the study in order to replicate the study in other areas and possibly submit the report to the Department of Higher Education and Training. The names of participants will not be made public.

7. PARTICIPATION AND WITHDRAWAL

You can choose whether to be a participant in this study or not. If you volunteer to be in this study, you may withdraw at any time without consequences of any kind. You may also refuse to answer any questions you don't want to answer and still remain in the study. The investigator may withdraw you from this research if circumstances arise which warrant doing so.

8. IDENTIFICATION OF INVESTIGATORS

If you have any questions or concerns about the research, please feel free to contact Prof Eli Bitzer, emb2@sun.ac.za at the Department of Higher Education, Stellenbosch University.

9. RIGHTS OF RESEARCH SUBJECTS

You may withdraw your consent at any time and discontinue participation without penalty. You are not waiving any legal claims, rights or remedies because of your participation in this research study. If you have questions regarding your rights as a research subject, contact Ms Maléne Fouché [mfouche@sun.ac.za; 021 808 4622] at the Division for Research Development.

SIGNATURE OF RESEARCH SUBJECT OR LEGAL REPRESENTATIVE

The information above was described to [*me/the subject/the participant]* by Philippus Johannes (Flippie) Viljoen in [*Afrikaans/English]* and [*I am/the subject is/the participant is]* in command of this language or it was satisfactorily translated to [*me/him/her*]. [*I/the participant/the subject]* was given the opportunity to ask questions and these questions were answered to *[my/his/her]* satisfaction.

[I hereby consent voluntarily to participate in this study/I hereby consent that the subject/participant may participate in this study.] I have been given a copy of this form.

Mike Petersen
Name of Subject/Participant

Name of Legal Representative (if applicable)

Signature of Subject/Participant or Legal Representative

20 September 2017
Date

SIGNATURE OF INVESTIGATOR

I declare that I explained the information given in this document to Mike Petersen. *[He*/she] was encouraged and given ample time to ask me any questions. This conversation was conducted in [*Afrikaans/*English/*Xhosa/*Other*] and [*no translator was used/this conversation was translated into* __________ by ______________________].

Signature of Investigator

20 September 2017
Date

ADDENDUM G

STUDENT INFORMED CONSENT TO PARTICIPATE IN RESEARCH

UNIVERSITEIT•STELLENBOSCH•UNIVERSITY
jou kennisvennoot • your knowledge partner

STELLENBOSCH UNIVERSITY
CONSENT TO PARTICIPATE IN RESEARCH

Title: ***What possible risks influence student academic success in Income Tax N6 at two TVET colleges in the Western Cape.***

Population: ***The study include students from Boland College (Paarl Campus; Stellenbosch Campus) and Northlink College (Tygerberg Campus).***

You are asked to participate in a research study conducted by ***PHILIPPUS JOHANNES (FLIPPIE) VILJOEN;*** *B.Accounting, B.Accounting Honours*, from the ***Education Department*** at **Stellenbosch University**. [*If student, indicate that results will be contributed to research paper, thesis or dissertation.*] You were selected as a possible participant in this study because [*explain succinctly and simply why the prospective subject is eligible to participate*].

1. PURPOSE OF THE STUDY

The aim of this study is:

1) To identify possible risk factors that may prevent students from being successful in Income Taxation N6*.*
2) To draft a preliminary success profile of students in Income Taxation N6.

2. PROCEDURES

If you volunteer to participate in this study, we would ask you to do the following things:

Please complete the INCOME TAX N6: STUDENT SUCCESS SURVEY

The STUDENT SUCCESS SURVEY consist of six fields. For the first 5 fields, eighteen categories, you need to indicate using a 5 point Likert scale where '5' indicate that the statement is always true and '1' where the statement is never true for a statement. The sixth field consist of questions that could assist the income tax N6 lecturer to improve his/her teaching in the subject. The questionnaire should take approximately 30 minutes.

3. POTENTIAL RISKS AND DISCOMFORTS

There are no risks involved. Any participant have the opportunity at any stage to withdraw from the study if he/she so wishes.

4. POTENTIAL BENEFITS TO SUBJECTS AND/OR TO SOCIETY

Based on potential risk factors and a tentative success profile, to suggest possibilities towards student support and interventions to promote study success in Income Tax N6.

5. PAYMENT FOR PARTICIPATION

No payment for participants will be applicable. If you, as participant, wish not to participate in a lucky draw at the end of the survey, you may indicate so to the researcher.

6. CONFIDENTIALITY

Any information that is obtained in connection with this study and that can be identified with you will remain confidential and will be disclosed only with your permission or as required by law. Confidentiality will be maintained by keeping all questionnaires in a locked safe. Only the researcher and his supervisor will have access to the data.

All questionnaires will be destroyed once the researcher successfully completed the study and complies with the minimum requirements to obtain the M.Phil in Higher education degree.

7. PARTICIPATION AND WITHDRAWAL

You can choose whether to be in this study or not. If you volunteer to be in this study, you may withdraw at any time without consequences of any kind. You may also refuse to answer any questions you don't want to answer and still remain in the study. The investigator may withdraw you from this research if circumstances arise which warrant doing so.

8. IDENTIFICATION OF INVESTIGATORS

If you have any questions or concerns about the research, please feel free to contact the supervisor if this study, Prof Eli Bitzer at Stellenbosch University (021) 808 2277.

9. RIGHTS OF RESEARCH SUBJECTS

You may withdraw your consent at any time and discontinue participation without penalty. You are not waiving any legal claims, rights or remedies because of your participation in this research study. If you have questions regarding your rights as a research subject, contact Ms Maléne Fouché [mfouche@sun.ac.za; 021 808 4622] at the Division for Research Development.

SIGNATURE OF RESEARCH SUBJECT OR LEGAL REPRESENTATIVE

The information above was described to [*me/the subject/the participant]* by [________________] in [*Afrikaans/English]* and [*I am/the subject is/the participant is]* in command of this language or it was satisfactorily translated to [*me/him/her*]. [*I/the participant/the subject]* was given the opportunity to ask questions and these questions were answered to *[my/his/her]* satisfaction.

I hereby consent voluntarily to participate in this study. I have been given a copy of this form.

____

Name of Participant

____ ______________

Signature of Participant **Date**

SIGNATURE OF INVESTIGATOR

I declare that I explained the information given in this document to ________________ [*name of the participant]. [H*e/she] was encouraged and given ample time to ask me any questions. This conversation was conducted in *Afrikaans & English* and *no translator was used.*

____ ______________

Signature of Investigator **Date**

ADDENDUM H

INCOME TAX N6 STUDENT SUCCESS QUESTIONNAIRE

INCOME TAX N6: STUDENT SUCCESS SURVEY

Survey number:			

Date of birth	y	y	y	y	m	m	d	d

(please mark with a X)

Full time student		Part time student	

Boland College student		Northlink College student	

My INCOME TAX N6 lecturer is:

Mr Flippie Viljoen		Mr Mike Petersen	
Mrs Elana April		Mrs Marietha de Villiers	

I am a:

First time Income Tax N6 student		Repeat Income Tax N6 student	

Introduction

Reasons for succeeding or not succeeding in colleges are as different as the students themselves. Over the years, experience has provided clues to what some of the more common student success factors are. This survey is designed in order to help Income Tax N6 lecturers better understand what the contributing factors are that help student success. The data gathered could help you, your lecturer, or a student support officer identify the needs which you may have with any of these common student success factors.

The survey asks questions in 18 areas (called "tools"), which fall under six main categories:

1) Academic skills development
2) Study and thinking skills
3) Personal issues
4) Planning for the future
5) Resource needs
6) General information

Instructions: Use the following values of a 5 point scale to score each of the questions on the questionnaire:

5	The statement is ***always or almost always*** true for you (around 100%)
4	The statement is ***often*** **true** for you (around 75%)
3	The statement is ***sometimes*** true for you (around 50%)
2	The statement is ***rarely*** true for you (around 25%)
1	The statement is ***never or almost never*** **true** for you (around 0%)

- Answer each question as honestly as you can.

HERE'S TO SUCCESS IN INCOME TAX N6 FOR THE FUTURE!

* The ideas and many of the questions for the survey were derived from "Becoming a Master Student", 7th and 8th editions [1994 and 1998] David Ellis, Houghton Mifflin Co., Boston, MA.

INCOME TAX N6: STUDENT SUCCESS SURVEY

1) ACADEMIC SKILLS DEVELOPMENT:

SCORING

5	4	3	2	1
Always	Often	Sometimes	Rarely	Never

Reading

1.___I look over reading assignments before I start reading.
2.___Before reading, I think about important questions in Income Tax N6 that I expect to have answered in my reading.
3.___When reading, I highlight important passages.
4.___I am awake, but relaxed when I read textbooks or articles about income tax.
5.___I relate what I read to my own life.
6.___I select a reading strategy to fit the type of material I'm reading.
7.___I take effective notes when I read about income tax.
8.___I review my reading assignments and notes, and follow up on questions as necessary.

Writing

1.___I feel confident about my ability to write.
2.___I can effectively plan a large writing assignment.
3.___I write first drafts *without stopping to correct or rethink* my writing.
4.___I write effective sentences and paragraphs, using correct grammar, punctuation, and spelling.
5.___I use a well-defined structure (framework for calculating taxable income) in my writing, as appropriate.
6.___I revise my writing to make it clear, correct, and consistent.
7.___My writing is free of sexist and culturally biased expressions.
8.___When writing, I accurately give facts from the Income Tax Act 58 of 1962.

Speaking Skills

1.___I am confident when I speak in classroom situations.
2.___I understand my personal preferences and have a well-established set of personal goals.
3.___When speaking, I change my speaking style depending on the audience being addressed.
4.___When speaking, I am able to effectively organize my presentation.
5.___I speak English well; I have a good vocabulary; and I use clear pronunciation and a good tone of voice.
6.___I am confident that body language helps communicate my intended message.
7.___I understand the difference in delivering messages of fact, inference, opinion, and judgment.
8.___I can easily and effectively communicate what I mean.

Listening Skills

1.___I am generally interested in other people and what they have to say.
2.___Even if an income tax concept sounds difficult, I will try to listen anyway, learning as much as I can.
3.___I can understand and appreciate views that are very different from my own on controversial matters such as politics and religion.
4.___If a lecturer or fellow student criticizes me, I can listen quietly, and let him/her finish before replying.
5.___I show others that I am listening by looking interested and alert.
6.___I respond to the speaker by making comments that relate to what the speaker has said and saying things like "I see."
7.___I watch for body language, facial expression, and tone of voice to catch feelings that the speaker may not be expressing in words.
8.___I make a sincere attempt to understand what the lecturer has to say before I give my opinion.

INCOME TAX N6: STUDENT SUCCESS SURVEY

2) STUDY AND THINKING SKILLS

SCORING

5	4	3	2	1
Always	Often	Sometimes	Rarely	Never

Learning Styles

1.___I know good learning techniques for me.
2.___I practice good learning techniques that are good for me.
3.___I learn best by listening and discussing the lesson.
4.___I learn best by observing and reading, preferring these kinds of activities to traditional lecture formats.
5.___I learn best by doing something physically when learning new information.
6.___I can easily adjust my learning style to my lecturers' teaching styles.
7.___I am able to learn most material in a way that seems effective to me.
8.___I enjoy learning new things.

Memory

1.___I am confident in my ability to remember.
2.___I remember people's names.
3.___At the end of a lecture, I can summarize what was presented.
4.___I use special methods (like taking notes, making lists, repeating words) to help me remember things.
5.___I can recall important information when a lecturer asks or when taking a test.
6.___I remember important information clearly and easily.
7.___I have ways to help me remember when I have difficulty recalling.
8.___I can relate new information to what I've already learned.

Study Skills

1.___I can easily pick out the important point in the material I read.
2.___I keep my mind on what I am studying and I know what I have been reading when I am finished.
3.___I take notes and use them to prepare for tests.
4.___I carefully schedule time for study.
5.___I can put important concepts into my own words.
6.___I change my test-taking methods depending on what the test is like.
7.___I am calm, cool, and collected throughout the exam/assessment process.
8.___Getting a low test score does not make me feel that I am unsuccessful.

Creative and Critical Thinking Skills

1.___Sometimes I suddenly understand things, and solutions to problems suddenly seem obvious.
2.___I use brainstorming to generate solutions to a variety of problems.
3.___When I don't know what to do on a creative project, I use specific methods to get started.
4.___I see problems and decisions as opportunities for learning and personal growth.
5.___I try to consider different points of view and different solutions to problems.
6.___I can state assumptions that underlie a series of assertions [positive statements]
"Ek kan aannames wat 'n reeks van bewerings ten grondslag lê verklaar".
7.___I can find common errors in logic or the way people think.
8.___I have strong beliefs and values that lead me to natural, appropriate conclusions.

INCOME TAX N6: STUDENT SUCCESS SURVEY

3) PERSONAL ISSUES

SCORING

5	4	3	2	1
Always	Often	Sometimes	Rarely	Never

Motivation

1.___I made my own decision to go to a TVET college to get an education.
2.___I start each academic term highly motivated, and I stay that way.
3.___I am working close to or at my potential in the TVET college environment.
4.___I am satisfied about how I move forward in achieving goals.
5.___I study even when less important things distract me.
6.___Studying is important and I allow enough time for it.
7.___I am excited about the subject, Income Tax N6 I take.
8.___I have a clear idea of the benefits I expect to get from my education.

Self-Esteem

1.___I am a beautiful and unique person.
2.___I am proud of my ethnic and gender group.
3.___I do not make unrealistic (either too low or too high) self-assessments or demands on myself.
4.___I do not hesitate to ask for help from family members, friends, or other appropriate individuals when needed.
5.___I actively try to improve myself for my own benefit and for others as well.
6.___I am able to effectively manage time and other "life" demands.
7.___I believe that I have the ability and skill to successfully do TVET college-level work.
8.___I have the necessary skills and information to improve my sense of self-worth when necessary.

Personal Relationships

1.___I develop and maintain supportive relationships with others.
2.___When it is appropriate, I speak directly and honestly with others about who I am, what I feel, and what I want.
3.___Other people tell me that I am a good listener.
4.___I communicate my anger or upsets without blaming others.
5.___I make and keep promises that require me to achieve my potential.
6.___I know that some of my opinions and judgments come from my own cultural background, but I am open to understanding people with different backgrounds.
7.___I have the ability to make friends and create valuable relationships in a new place.
8.___I am open to being with people I don't especially like in order to learn from them.

Conflict Resolution

1.___I think through conflicts calmly and intelligently before I act.
2.___I express myself without letting my emotions get out of control.
3.___In conflict situations I try to correct the way a person acts without attacking who they are.
4.___ In conflict situations I suggest ways for people to solve the problem rather than making threats just to stop the fight.
5.___When people are in a fight I not only criticize them, but also find positive things to say.
6.___I listen carefully and thoughtfully to any criticism against me.
7.___If the complaint against me is not constructive, I stop myself from acting until I can figure out the best way to respond.
8.___If the complaint against me is constructive, I plan a specific strategy for correcting the behavior.

INCOME TAX N6: STUDENT SUCCESS SURVEY

Health

1.___I have enough energy to study and still fully enjoy other areas of my life.
2.___I exercise regularly.
3.___My emotional health supports my ability to learn.
4.___If the situation calls for it, I have enough reserve energy to put in a long day.
5.___I accept my body the way it is.
6.___I notice changes in my physical condition and respond effectively.
7.___I know when to stop when making use of alcohol or other substances.
8.___I eat healthy food.

4) PLANNING FOR THE FUTURE

SCORING

5	4	3	2	1
Always	Often	Sometimes	Rarely	Never

Time Management

1.___I regularly try to improve my long-term and short-term goals.
2.___I can effectively use a computer to promote my success in college.
3.___I write a plan for each day of the week.
4.___I plan my day by deciding what is important to do and what is not.
5.___I plan review time so I don't have to study hard on the night before a test.
6.___I plan regular times for doing fun things.
7.___I change my study times to meet the demands of individual courses.
8.___I have enough time each day to do what I want to do.

Money Management

1.___I plan how to spend or save my money, and I am in control of my personal finances.
2.___I will have enough money to complete my studies.
3.___I have a clear picture of the financial resources available to me to pay for my education.
4.___I can make a little money go a long way.
5.___My education supports my long-range financial goals.
6.___I pay my bills on time/I am not responsible for bills in my household.
7.___I don't judge myself on how much or how little money I have.
8.___I have a savings plan which I follow regularly.

Personal Purpose

1.___I see learning as something I will be doing all through my life.
2.___I relate college-studies to what I plan to do for the rest of my life.
3.___My life is made up of many things, but they all fit together well.
4.___I revise my plans as I learn, change, and grow.
5.___I am clear about my purpose in life.
6.___I know that I am responsible for my own education.
7.___I take responsibility for the quality of my life.
8.___I am ready to accept challenges even where I'm not sure how to meet them.

INCOME TAX N6: STUDENT SUCCESS SURVEY

Career Planning

1.___I understand my life's mission from a spiritual as well as an intellectual purpose.
2.___I know a great deal about myself in relation to what kind of careers would be best for me.
3.___I have a good sense of the variety of careers that are available.
4.___I have already worked in the career areas that interest me, or at least seen for myself what they require.
5.___I know the qualities that my potential employers will expect of me.
6.___I have the necessary time and money (or know how to generate them) to be able to pursue whatever career choice I make.
7.___I know education choices and schedules that I must make in order to reach my career goal.
8.___I am aware that career choice and development will be a lifelong process.

5) RESOURCE NEEDS

SCORING

5	4	3	2	1
Always	Often	Sometimes	Rarely	Never

Support Resources

1.___I can effectively use libraries to find the resources and information that I want.
2.___I know about the student services offered by Boland/Northlink College and know how to use them.
3.___I have enough money available to complete my education and still meet all of my other financial obligations.
4.___I know where to get help in my community for a variety of problems.
5.___My relationships with friends, family, and others support my educational goals.
6.___I think of my mistakes as valuable opportunities to learn.
7.___The resources available to me are enough to meet my needs.
8.___I see the world's problems as opportunities for me to participate and contribute.

6) GENERAL INFORMATION

(please mark with a X)

The highest qualification obtained by my parent(s)/guardian(s) are	Grade 9		Matric		Certificate/ Diploma		Advanced diploma/ Degree		Honours degree or higher	

My tuition fees are paid by:	NSFAS bursary		Private bursary		Parent(s)/guardian(s)		Other: (Please specify)		

I know there is a *financial aid appeals procedure* and where to find the relevant documents.	Yes		No	

During my studies, I live in a:	Hostel		Private residence		Other: (Please specify)		

I pay all my residential accommodation during my studies.	Yes		No	

If 'no' above, do you make a financial contribution for your residential accommodation during your studies?	Yes		No	

My lecturer know my name:	Yes		No	

6

INCOME TAX N6: STUDENT SUCCESS SURVEY

I think my Income Tax N6 lecturer know what he/she is talking about.	Yes		No	

I have contact with my lecturer outside of class such as e-mail, phone, or office hours:	Yes		No	

My lecturer handed out a semester-plan indicating the work to be covered per week.	Yes		No	

When you don't understand, how does your lecturer respond to your need?

____

____

____

If you had Income Tax N6 as a choice subject, would you still choose to take the subject:	Yes		No	

Why?

____

____

I have failed a subject/s in N4-N6:		Yes		No	
If yes, how many subjects have you failed? (please mark with a X)	1	2	3	4	5

In your own words, why were you successful or failed:

____

____

____

How often are you absent or late for an Income Tax N6 class:	Once a week	Twice a week	Three times a week	Daily	Never

Why?

____

____

How often are students required to use technology in order to complete assignments in your class? (This does not include the lecturer using the projector):	Once a week	Twice a week	Three times a week	Daily	Never

Other (please specify):

____

____

What do you want your Income Tax N6 lecturer to know about you and the way you learn best?

____

____

____

____

____

THANK YOU FOR COMPLETING THE INCOME TAX N6: STUDENT SUCCESS SURVEY
PLEASE REMEMBER TO HAND IN YOUR QUESTIONNAIRE IN ORDER TO STAND A CHANCE IN THE LUCKY DRAW!

ADDENDUM I

LECTURER INTERVIEW QUESTIONS

List of possible questions to lecturers teaching Income Tax N6

A) Getting to know the lecturer:

1. For how many years have you been teaching Income Tax N6 at a TVET College?
2. What motivates you to teach Income Tax N6?
3. How does your college support your professional development by keeping up to date with the latest tax legislation changes?

B) Lecturer relationships with students

4. How do you handle students that are late for class?
5. How do you keep students motivated for a subject like Income Tax N6?
6. How do you handle disciplinary problems in class?

C) Teaching techniques and pedagogy

(Potential problem areas: Writing / Study skills / Thinking / Time management)

7. What teaching methods do you use to teach Income Tax N6? (i.e. lecturing, demonstrating, worksheets, exercises, research, daily puzzles/quiz?)
8. Do you make use of technology in your class room for example: Internet searches on data projector/ students' cell phone Wi-Fi searches?
9. How do you promote reading in the specific subject content?
10. What systems does your college have in place to support students? I.e. study skills and time management and class fees?

D) General

11. Is there anything in general that you would like to add to the conversation or that you feel the researcher should take into consideration regarding student success in Income Tax N6? i.e. the subject OR teaching experience OR student matters.

Questions taken from:

College of Education Human Development (CEHD). 2017. *Sample Teacher Interview Questions.* [Online] Available: http://www.cehd.umn.edu/career/pdf/Teacher-Interview-Questions.pdf [2017, April 30].

ADDENDUM J

INTERVIEW TRANSCRIPTION - LECTURER 3

Research in Higher Education

Title: **Determining risk factors for student academic success in Income Tax N6 at technical and vocational colleges**

Date when interview took place: 20 September 2017

Interviewer (Flippie Viljoen): Okay lecturer 3, thank you for participating. It's…the reason for this study is to find out what motivates Income Tax N6 students and what is possible risk factors why they fail. Boland and Northlink is doing quite well, so that is the two campuses I selected… and I want to see what is the reasons why our students are successful but the rest of the country is not doing so well. So, uhm… just to get to know you a little bit better. For how many years have you been teaching Income Tax N6 at TVET colleges?

Respondend (Lecturer 3): Uaaahhh…for the last 19…1996…laughs

Interviewer: laughs…

Respondend: over 21 years.

Interviewer: wonderfull..and What keeps you motivated to teach income tax?

Respondend: Look, it is a practical subject and I just love it, I am passionate. I think it is a subject that students can apply in their everyday lives and where people can draw on their expertise. The little that they know they can help those who, although you know income tax lately I think is just e-filing and that's it. It makes life easier. A seems like one student asked me the other day. "Don't you think we became redundant"? So I had to say to the student…no, no, no, no we still need your… the verbal and the… what you do in class, it is the same that the system does at SARS.

Interviewer: I once had a lecturer she said uhm… she teaches the staff members at SARS, because they only punch the numbers. They don't know how it works.

Respondend: They get…our students have the privilege or the background that they know exactly why or can give reasons why things are like that.

Interviewer: Maybe this is also one of the questions that I would also like to ask you because, I don't want to give you my reason, but what is the reason why you selected income tax N6 as one of those compulsory subjects? Because uhm…it's a choice subject…

Respondend: I think that other colleges don't offer income tax N6. They have the other N6

Interviewer: mercantile law and…

Respondend: well, mercantile law is still on the second year level, but I feel income tax is a well-rounded subject, gives a balance like EBM (entrepreneurship and business management) N6, I think it is a waste of time. We have this experience with False Bay College. They send their…students are finished with N6, with EBM N6 as a major then they come here doing evening classes in that…

Interviewer: …to do income tax?

Respondend: to do income tax.

Interviewer: Sjô…

Respondend: So it that seems like actually, there is a need out there so…

Interviewer: people want to do income tax.

Respondend: but then again, I spoke to some of the other campuses and the reason been given to us or rather to me was. They don't have the people to teach it. The expertise is not there.

Interviewer: The lecturers are not there?

Respondend: The lecturers are not there.

Interviewer: So then, how do you keep up to date? How does your college support you to keep up to date?

Respondend: ô… look, luckily I'm recent accountant. So I had to practice. Oh, I need to keep myself up to date.

Interviewer: Same as me…yes…

Respondend: yes…you have to! Read up and get all information necessary, because those students ask questions.

Interviewer: laughs…

Respondend: They ask funny questions.

Interviewer: Does the college sent you on seminars?

Respondend: They use to. Uh…couple of years. I normally go to the normally after the budget then they send us and they pay for it.

Interviewer: Oh wonderful.

Respondend: For the last two or three years they didn't do it for some reason. I guess they all…money is the problem.

Interviewer: money problems.

Respondend: but they used to, to sponsor the uh…go to those seminars, especially after the budget speech. Sometimes after the budget speech and then…

Interviewer: just to get the legislation changes.

Respondend: sometimes normally one afterwards. I used to go regularly on a regular basis.

Interviewer: I am lucky. I pay for a season ticket or the College pay for the season ticket. Then I go on these seminars.

Respondend: Maybe I should pick/take it up with them (college management) again.

Interviewer: They don't want to pay for membership fees…

Respondend: yes…

Interviewer: that is difficult.

Respondend: Right now what we are doing now, we are training other lecturers now to step in. Like, take them by the hand to… because we are not going to be here for very long. Or I am not going to be here for very long. We just have another one lecturer. It is myself and another lecturer. But there is someone else who just, you know has a certificate in income tax.

Interviewer: All right, to train them. So then more a little bit about the students. How do you handle students that are late for class?

Respondend: Look uh… you'll have to… I have this understanding in class. You don't have to tell me why you are late. I am going to treat you as an adult. And it works. If they come late, I see the late coming is not so…unless it is major with the trains and all of that. They normally come in and they don't disturb the class and slips in and then they will just say after the class, "sorry sir" and they just give me the reason, because I think you need to teach them responsibility. In the world of work they are going to sack you. Take your jacket and leave.

Interviewer: exactly.

Respondend: no, we have that understanding, they uh…

Interviewer: I have more or less the same principle. I ask them to acknowledge they are late, and then we continue.

Respondend: that's right. I tell them if they come late, don't disturb the class. You just come in quiet and you go sit, then afterwards they normally come back and say sir this was happening or that was happening. So I am working on that basis.

Interviewer: and then… How do you keep them motivated? Because it is quite a difficult subject.

Respondend: It is difficult, but I tend to bring in a lot…luckily…thank God for that I've been in the industry. I think I can speak a little bit more authority than the book. I can take examples from from from...that helps a lot. It keeps you going. I can talk for…on and on and on. Evening classes,

Interviewer: Yes.

Respondend: they sit for three hours from 17:30 to 20:30

Interviewer: And you keep their attention?

Respondend: I keep their attention

Interviewer: That is wonderful

Respondend: Because you need to keep them up to date.

Interviewer: I think it is a practical subject. I would say...uhm… what is going on out there and that keeps them interested.

Respondend: The nice part of Income tax is…you don't teach Income tax in the class, alone.

Interviewer: Yes

Respondend: you bring your costing in, you bring your economics in, your marketing…all those things you tend to forget it…they don't see income tax…they should not see income tax isolated. It should be…and then you bring in all those disciplines and they can see where it fits in. Even politics…it is a good one…

Interviewer: Laughs…

Respondend: We have a good understanding in class. You know we just, when we say things and we mean it is a joke, nobody has a problem. We don't cramp on people's feelings. Up to now, it worked okay.

Interviewer: You say you handle them like adults. How do you handle disciplinary problems?

Respondend: The full time students?

Interviewer: yes

Respondend: I have never experienced disciplinary problems. So I don't know. So I can't answer you on that. Luckily I don't. Look as far as I am concerned they are mature students. They are in their third year. I think uhhh…just this morning I looked at their attendance. Excellent! Sorry, I must probably not say this.

Interviewer: It's fine…

Respondend: So I said listen here. I am not impressed by your attendance. You are a student. You need to be…you have to bunk sometimes.

Interviewer: Laughs…

Respondend: But do it responsibly.

Interviewer: Yes.

Respondend: If the guy is only two periods absent, three periods absent. I tell him I am not impressed. I don't want to see you every day here. I mean be part of

Interviewer:Yes

Respondend: I said look one day you are going to tell your grand grand children I bunked that guy's class…that is stories to tell so that is how I approach that type of thing.

Interviewer: I do exactly the same and it is funny enough. The financial students that I have, I never have disciplinary problems.

Respondend: no, but financial students or that particular I never have disciplinary problems. Other groups we might have problems, but I have never had problems.

Interviewer: Do you teach income tax outside of the financial management…

Respondend: part time

Interviewer: part time… yes. Okay, so a little bit about your teaching techniques and and… How do you go about preparing and teaching your class in income tax?

Respondend: Look, obviously you have your plans according to your syllabus for every day. There must be some structure. I follow that and uh…this is my subject lesson plan…blah blah blah…and I follow that and I try to as far as possible to stick to it, but not always. Uh…technique wise…I mean there is more lecturing and examples and talking. I feel…

Interviewer: do you always…do you…

Respondend: overhead projectors, we don't use overhead projectors…I don't.

Interviewer: Cell phones? Or something like the internet?

Respondend: Look no those things, the only thing that we use…what do you call it? The old projector.

Interviewer: Yes. Okay, so you have access to that. Do you have internet in your class rooms?

Respondend: There is ja…in some of them. Okay and…but not in all of them…so…but now they are installing in all of them.

Interviewer: Okay.

Respondend: I think from next quarter, 20, will be installed.

Interviewer: Sjô…

Respondend: Ja…that is what they promised us.

Interviewer: It is quite an expense exercise.

Respondend: It is.

Interviewer: They just installed a new one in my class. The guy said only the projector itself cost R8 500.

Respondend: The thing is, if one of those lamps blow, you might just as well replace the whole thing.

Interviewer: That is what happened with mine.

Respondend: No, no, no, that is … they might as well…

Interviewer: it is an R8 500 bulb?

Respondend: Laughs…but we try to now…it guards have been allocated to new class rooms so we should be on par now. But cell phones we don't use.

Interviewer: you said it is a practical subject and you speak about politics…and and and…how do you transfer that information to the student? Do you ask them to read up on newspapers or magazines or…

Respondend: yes…I always tell the student you need to keep yourself busy with watching the news AT LEAST, and then reading up. That's all we ask. Income tax…that text book is so thick…read, that is all you have to do. You don't need to study income tax. You don't. You just read and get yourself familiar with what is happening with the rand dollar exchange rate. What is happening to to to… the announcement by KPMG… that is relevant stuff. What is the effect of that?

Interviewer: That is a very hot topic at the moment.

Respondend: Yes. You need to get on board with what is happening.

Interviewer: And then, the last thing about the students is uhm… how does your college supporting them? I mean from the information we got from the questionnaires a lot of students study with bursaries.

Respondend: yes.

Interviewer: so…money is not a problem if they qualify for a bursary.

Respondend: we go a little bit further in our case. We also have a … everyday they get lunch. That is from the college's side.

Interviewer: All students?

Respondend: Yes. All students. Some people call it a soup kitchen. That is strange to me because, our students…I speak about this campus now…there is a strange phenomenon going on. Do you know what? I thought, we saw in the beginning our queues in the cafeteria are getting longer and longer and longer. Okay that means people are hungry or what? So now we assume, if we have the same time during break that queue (cafeteria), teachers running…that queue should be shortened and that queue (lunch served for free) should be longer, but it is not. I assume the queues in the cafeteria should get shorter, but now lunch… it is not.

Interviewer: So lunch is served at another venue?

Respondend: So, I spoke to some students. Whys is this? "No sir, if my friends find out that I am standing in that queue, how will they look at me?" So that is a social issue as well. You are not supposed to stand in the queue. Nobody is supposed to be… you know. You know, you are here or you are not. What are my friends going to say? That is a strange to me. Look if a student is hungry, he is hungry!

Interviewer: One of the things that I picked up from the questionnaire was a lot of the students said what would you like your lecturer to know about you? They said…uhm…"I just want my lecturer to know that I am a hard working student". So it about what is going on inside.

Respondend: O yes, and there is a lot of pride to. Yes, it's got its place. But if you are hungry…boom.

Interviewer: Yeah, you can't study if you are hungry.

Respondend: Noooo, and you know? Most of these guys get up early in the morning getting fifty five taxis to get here. When they get here, they are tired.

Interviewer: If a student fail tests uhm, how do you go about that?

Respondend: If it as a genuine…okay we have to follow policy obviously. If there is a failed test and maybe he gives a reason we will give him a re-test, but if there is no, if the student…if the student don't come and tell me and say he missed a test and don't come forward and says sorry sir I have missed that test. You know what? I am not going to ask you. Sorry. It is his responsibility to come and tell me then we can, together we can make a plan. Can we set up another test? I am all for setting a new test if it was a genuine case. But we find students taking these gaps. Okay, they plan not to write the test and they write what we call a sick test.

Interviewer: Yes…

Respondend: in a weeks' time, and that is not on. But I find that my students, they are always writing tests. They just… I guess in financial management studies, they don't have to study, so its maybe it is easy for them. They don't have to bunk or or stop coming or writing the test because of… "I didn't have time for that"…so it is easy.

Interviewer: Then, lastly. Is there anything in general that you would like to add to the conversation or that you feel the researcher should take into consideration regarding student success in Income Tax N6? Or the subject or teaching experience that you had over the years? Or student matters or anything that you think is applicable to the study?

Respondend: I think a a a lot has to do with your per subject… I am talking about the subject now…you know I don't think we realise it, but the lecturer or the guy standing in front plays a major role. You can either hate that subject or you love it. It comes down to the lecturer. I think it is sad to say that in the TVET sector… there are a lot of people just teaching book knowledge… and that is out. Book knowledge doesn't work anymore. It must be there as a back-up, but nobody can take away any experience from you.

Interviewer: Yes.

Respondend: Nobody can… and that gives you some confidence standing in front of a class. And you know I have a little back ground, not much. But, I have little background and I speak from a point of experience and that makes a big difference.

Interviewer: it does.

Respondend: And you know what? What I also picked up. Personally, if I make a mistake in front of the class I must be man enough to come back the next day and say listen here you guys "what I told you yesterday, it shouldn't be 10%, it is 20%. I forgot…that was an error". You have to acknowledge that.

Interviewer: Absolutely.

Repsondend: Because some…

Interviewer: Then they see that you are also human.

Respondend: Many times it happens to me and then listen… 10% for if you are right… for argument sake I'll make an example, limited to 10% the contribution of a company to the medical aid…the cost that they claim is 10% of the salaries…I am taking this as an example. Okay then 10%...hold on hold on…of you read in the book, the books says it is 20%! Okay, it can go up to 20%. And I am from that point of view if a student gives me 10% or even and the amount is closer to the actual, I will accept that. Because SARS is accepting it.

Interviewer: SARS say if I owe you R50 or you owe me R50 then we ignore it.

Respondend: That's right. So we need to bring that type of of…what is happening in the …I almost said departmental practice…departmental practice that this and this and this is happening, not what the book say.

Interviewer: Thank you very much for your time.

Respondend: Al right, I hope I helped.

Respondend: I really appreciate it.

Interviewer: Okay.

--end of interview--

ADDENDUM K

INTERVIEW TRANSCRIPTION - LECTURER 4

Research in Higher Education

Title: **Determining risk factors for student academic success in Income Tax N6 at technical and vocational colleges**

Date when interview took place: 20 September 2017

Interviewer (Flippie Viljoen): Die studie gaan oor Income Tax N6 en why students are successful at Boland- and Northlink College but we do have a bad success rate at other colleges. So, ek gesels nou met…

Respondend: Lecturer 4

Interviewer: Right. Getting to know the lecturer. Vir hoeveel jaar uhm…bied jy nou al die vak Income Tax N6 aan by TVET colleges?

Respondend: Agt jaar.

Interviewer: En dan, wat motiveer jou om hierdie vak aan te bied?

Respondend: …pause…ek weet nie wat my nou op die oomblik motiveer nie, want ek is nou klaar in die stelsel in. So, die salaris wat ek ontvang motiveer my seker. Maar, hoe dit begin het, is uhm…omdat ek vir finansiële studente klas gee wou hulle (Northlink college management) graag inkomstebelasting ook aanbied en daar was nie iemand nie. Toe het hulle vir my gevra of sien ek nie kans nie en omdat ek hou van 'n uitdaging het ek dit toe uhm…aangepak. Uhm…ja…op…dit was nie by hierdie kampus nie. Dit was by Protea kampus, ook Northlink College, Protea kampus, maar al ons uhm…N4,N5,N6 studente het so 2 jaar daarna opgeskuif na Tygerberg kampus toe en ek het saam met hulle geskuif. So dit was by daardie kampus, en na die tyd het ek uhm…het het het…die kampus, want jou volgende vraag gaan nou ook hier wees hoe help hulle (Northlink college management) my? Het hulle my nogal baie gehelp, hulle uhm…het my periodes so lekker aanmekaar gemaak en die student wou ook graag die inkomstebelasting neem. Uhm…hulle het gevoel dit is tot voordeel van hulle kwalifikasie.

Interviewer: Okay.

Respondend: En ook om inkomstebelasting te hê eerder as 'n vak soos EBM (Entrepreneurship and Business Management) N6…

Interviewer: …of Handelsreg?

Respondend: …of Handelsreg of ja…ander vakke en uhm…die studente wou dit baie graag hê en toe het ek gesê okay ek sien kans, maar my studente het toe ek dit begin gee het, het ek sommer, ons het partykeer sommer so 3 ure op 'n dag tax gehad. Ek het so half saam met hulle geleer.

Interviewer: Ja…

Respondend: …en dit is nou maar hoe ek in die vak ingekom het en elke jaar moet ek myself leer.

Interviewer: Het, het jy 'n keuse gehad of julle Income Tax as vak doen by die kampus? So ek bedoel…kyk dis mos 'n keusevak…

Respondend: daar was nie, daar was nie inkomstebelasting op daardie stadium nie. Toe wil hulle dit graag inbring. So…

Interviewer: …is dit die bestuur nou?

Respondend: …die bestuur...

Interviewer: Okay…

Respondend: die bestuur wou dit graag aanbied en die studente wou dit graag…

Interviewer: so dit het van die studente se kant af gekom?

Respondend: dit het van die studente se kant af gekom…actually.

Interviewer: Ek kan dit nie glo nie! Laughs…

Respondend: En toe het hulle omdat dit nie aangebied was daar nie, het hulle, dit was, ons het EBM aangebied. So hulle het net doodeen…doodeenvooudig iemand gesoek en dit was toe hulle het vir my gevra en hulle het vir Melissa gevra…almal daar in die …wat klas gee in die finansiële gebied en niemand het kans gesien nie en toe het ek nou maar die…die kans gevat.

Interviewer: Betaal die college ooit vir jou om op 'n seminaar te gaan?

Respondend: Nee.

Interviewer: So, enige iets wat jy…

Respondend: …ek gaan op geen seminaar nie…

Interviewer: …dan nou doen…moet jy uit jou eie, uit eie stoom moet jy up-to-date bly met wat aangaan?

Respondend: Dis reg. Ek moet elke jaar moet ek ook die nuwe reëls my self aanleer. Ek kry dit van nêrens en niks en niemand nie. Ek moet self navors en aanleer.

Interviewer: Oraait, kom ons beweeg na die studente toe. Uhm…hoe hanteer jy studente wat laat kom vir klas?

Respondend: Weet jy, as hulle vroeg in die oggende laat kom…omdat baie van ons studente veral uit die aard van die saak van waar ons kampus geleë is, ons is nie by ‘n treinstasie of by ‘n busterminus nie. Hulle moet almal van, van openbare vervoer gebruik maak en uhm…ek dink nie daar is deesdae meer een oggend wat die treine op tyd is nie…

Interviewer: uhm…

Respondend: so uhm…vroeg in die oggende ‘n klas het dan aanvaar ek hulle. Uhm…hulle ek vertel vir hulle dat hulle asseblief vir my omverskoning moet vra…

Laughs…dat hulle laat is. Net vir etikets-doeleindes.

Interviewer: Uhm…

Respondend: en ek teken die tyd aan wanneer hulle inkom in die klas so as hulle byvoorbeeld 10 minute laat kom, ek sal die tyd aanteken.

Interviewer: Okay.

Respondend: So, ek weet watter studente kom gereeld laat dan ook…

Interviewer: whaau…so jy ken die ouens actually as indvidue. Jy…

Respondend: later aan…

Interviewer: praat nie net in die groep nie. So jy ken hulle by die naam? Want jy moet tog aanteken dat die ou laat is.

Respondend: Weet jy NEE! Ek ken eintlik nie my studente by die naam nie! En dit is vir my eintlik nogals baie sleg. Ek het net te veel klasse en te veel studente. So dit is vir my baie negatief. Uhm…dit is nie net in inkomstebelasting nie, dit is want vir baie student het ek nog nooit vantevore klas gegee in N6 nie. So dit is nie dat ek hulle in N4 het en dan in N5…en dan N6…

Interviewer: jy sien hulle vir die eerste keer in N6. Ja, dit is moeilik.

Respondend: So, ek ken NIE baie van my studente se name nie. En ek voel baie sleg daaroor.

Interviewer: Maar, julle het groot groepe ook?

Respondend: Ons klasse is 30.

Interviewer: Maar, jy het baie groepe. Hoeveel groepe het jy?

Respondend: Ek het 4 groepe.

Interviewer: So, jy sien by ons…elke ou sit net met 1 klas. Maar, ek bied baie verskillende vakke aan. Ek bied sê nou maar Fin Rek N4, N5, N6, Koste N5, N6 en Income Tax bied ek aan, maar ek bied elke vak net vir 30 studente aan. So, ek bied nou 3 uit die 4 vakke aan net vir die N5 studente. So volgende semester dan sal ek hulle nou al mooi ken.

Respondend: al mooi ken ja. Nou sien, as ek hulle nou al byvoorbeeld in N4 gehad het dan, daar is van hulle…daar is mos altyd ‘n klomp wat weet jy die name van ken.

Interviewer: ..die name van ken al ja.

Respondend: maar daar is regtig ‘n klomp wat se name ek nie ken nie. En dit is vir my uhm…net half onmoontlik om dit ook te kan gedoen kry ja…

Interviewer: moeilik vir jou om up-to-date te bly en gemotiveerd te bly. Hoe motiveer jy studente om deur te kom?

Respondend: In die eerste plek is hierdie vak nou by ons nie meer ‘n keusevak nie so dit is nou ‘n verpligte vak.

Interviewer: uh…

Respondend: …en dit is in N6, so hulle het nou alreeds N4 gevordeer en N5 gevorder so dit is vir hulle motivering om darem nou hul kwalifikasie te kry.

Interviewer: okay.

Respondend: …uhm…dit is die een motivering. Die tweede motivering uhm…dit is 'n motivering wat daar vanself is, is uhm…dit is so kort tydjie wat hulle moet hard werk in hierdie vak. Ek, ek speel oop kaarte met die student. Ek sê vir hulle kyk dit is nie uhm…uh…'n maklike vak nie en dit is nie vak wat jy net in die klas kan sit en hoor of oefen en dit is genoeg vir die eksamen nie. Hier moet jy uh…die tyd wat ons hier het is eintlik te min om…

Interviewer: uh huh…

Respondend: …genoeg oefening vir julle te gee. So, daai ekstra oefening moet julle self by die huis gaan doen. So ja, my motivering is maar uhm…doen dit en dat dit vir julle verskriklik baie beteken op julle CV en dat dit vir julle 'n beroep kan raak as julle van die vak hou. So, dit is al die…

Interviewer: Ek sê ook altyd vir die ouens, hoe beter jou kwalifikasie is, hoe beter gaan die opsies wees wat jy het.

Respondend: Presies…

Interviewer: …en jou geld gaan meer wees en dit is mos nou maar baie van die studente waarmee ons werk, is dit die probleem.

Respondend: mmm.

Interviewer: okay.

Respondend: Het jy enige dissiplinêre probleme in jou klas en hoe hanteer jy dit?

Interviewer: Weet jy, ek het nie dissiplinêre probleme in my klas nie.

Respondend: Laughs…

Interviewer: juffrou is seker maar kwaai!?

Respondend: Gelukkig nie. Laughs…nee, gelukkig het ek nie dissiplinêre problem nie. Ek dink dit het ook met die vak te doen, want…

Interviewer: …ja…

Respondend: …van die oomblik dat hulle daar inkom werk ek en ons periodes se tyd is altyd te min…

Interviewer: …ja…

Respondend: …ek wil altyd nog en nog en nog en gou-gou nog dit en dit en dit vir hulle wys.

Interviewer: dit is ‘n lekker praktiese vak ook.

Respondend: So, ja…so ek dink die vak laat hom nie toe vir hulle om te sit en niks te doen en dan met mekaar in ‘n …in ‘n ‘n…in ‘n geveg betrokke te raak…of iets…

Interviewer: …ja…in ‘n groepie te gesels nie…ja…

Respondend: nie. Die vak laat hom nie…

Interviewer: het jy ooit iemand wat net op sy arms gaan lê en net nie belangstel nie?

Respondend: Ek het dit al gehad. Uhm…dat…maar dit is nie op ‘n permanente basis nie.

Interviewer: uh…

Respondend: Dit is nou net iemand wat sê ek is verskriklik moeg juffrou. Ek kan nie regop bly nie…

Interviewer: Laughs…

Respondend: Jy weet, net vir daai dag.

Interviewer: Okay.

Respondend: Net vir daai dag ja, maar uhm…ek weet nie ek… ek…sê vir die studente as hulle nie werk nie en nie luister in die klas nie, dan gaan hulle die vak nie maak nie. En ek dink dit is die motivering en dit is hoekom daar nie dissiplinêre probleme is nie.

Interviewer: yes.

Respondend: Ons is die heeltyd besig.

Interviewer: Ek het, ek weet nie van julle nie, maar by ons die Finance ouens is die ouens wat gewoonlik nie dissiplinêre probleme het nie.

Respondend: ja.

Interviewer: Hulle laat waai nogals. Okay. So, die volgende vragie is…Hoe bied jy ‘n klas aan? Wat gaan alles in voor die klas, tydens die klas en dan… wat maak jy om jou vak aan te bied? Of hoe doen jy dit? Want dit is moeilik…

Respondend: uhm…weet jy ekke, as ek ‘n nuwe onderwerp begin dan praat ek uhm…tax terminologie met hulle. Ek sal altyd “tax’e terms”. Dan vertel ek nou vir hulle al die nuwe terme en ek vertel…ek gee vir hulle die agtergrond. Sê nou maar soos as ons nou moet uhm…oor…uhm…retirement lump sums moet doen, dan sal ek vir hulle vertel hoe belangrik dit is dat mens na jouself moet kyk uhm…en moet voorsiening maak vir jou ou-dag. So, ek, ek, ek vertel meer as net…

Interviewer: …binne die klaskamer…

Respondend: as net die vraag.

Interviewer: mmm…uhm…

Respondend: nê, sodat hulle verstaan waarmee ons besig is. En ek dink nogal die kinders het al vir my gesê hulle hou daarvan, want dan weet hulle ons werk nou in daai afdeling en waaroor gaan dit en hoekom moet hulle daai afdeling…hoekom moet hulle is dit belangrik om daai afdeling te leer. En dan, doen ek, ek het my eie oefeninge. So, dan begin ek met eenvoudiger vragies wat ek dan uitwerk. En dan, en ek gee vir hulle dit ook. Kyk, ek rol die vrae vir hulle af soos...

Interviewer: okay…

Respondend: class example klas voorbeelde/oefeninge…

Interviewer: wonderlik…

Respondend: oefeninge. En wat dan al moeliker en moeliker raak en uitgebrei is en daarvandaan af, dan gaan ek na ou vraestelle toe en ek haal vrae uit ou vraestelle uit oor daai spesifieke onderwerp. So, ons is fisies die heeltyd besig om…

Interviewer: …uhm…

Respondend: om eers agtergrond te gee. En dan die vrae uit te werk. Nou ek maak baie gebruik van oorhoofse projektor, want ek het baie van my vrae tik ek uit.

Interviewer: yes…

Respondend: en ek het die antwoorde daar en dan sommige doen ek…

Interviewer: wonderlik…

Respondend: op die bord.

Interviewer: okay.

Respondend: so…op die wit bord ja.

Interviewer: Daai wat jy op die projektor gooi…uhm…is dit goed wat reeds daar is of tik jy soos wat jy gaan?

Respondend: Ek doen al twee, maar meeste van, meeste van my vrae het ek vooruit die vrae getik en die antwoorde uitgewerk.

Interviewer: Okay, ja…

Respondend: So dan verduidelik ek. Maar ek verkies om die uhm…aan die begin as ek nuut begin met 'n onderwerp…

Interviewer: …ja…

Respondend: …om dit op die wit bord stap…

Interviewer: ..uit te skryf ja…

Respondend: …vir stap uit te skryf en dan oor te gaan na die projektor toe waar ek wel dit uit tik en dit lekker groot…

Interviewer: …ja, ja, ja…

Respondend: …maak. Ek doen alles in 'Word'.

Interviewer: Okay…

Respondend: Ja…en dan later dan met die antwoorde wat ek nou net dan, as hulle byvoorbeeld vir huiswerk uhm…'n oefening moes gedoen het, dan het ek die antwoord en dan gaan ek net die antwoord deur en ons gaan….hoekom…hoe het ons nou daai tax beginsel toegepas? Ek gaan aanmekaar terug soontoe.

Interviewer: Gee jy vir hulle die antwoorde ook na die tyd of is dit deel van die klasoefening wat hulle moet afskryf? ...daai antwoord.

Respondend: Hulle moet dit afskryf.

Interviewer: uh…

Respondend: Ek gee uhm…bitter min antwoorde afgerol vir hulle. Ek sal voor die eksamen vir hulle 'n paar ekstras gee, want soos ek die oefening met hulle doen so moet hulle hom vir my afskryf en hulle moet hom verstaan.

Interviewer: En dit motiveer ook die outjie om terug te kom klas toe.

Respondend: Hy moet in die klas wees! Hy gaan nie net 'n afgerolde pak kry om, om, om by die huis te gaan nie. En as hy ook nie werk daai periode nie en vining skryf en luister na my vrae en my verduideliking nie…dis hoekom ek dink…

Interviewer: So dis 'n lekker aktiewe klas.

Respondend: Die studente is aktief onsettend besig.

Interviewer: Dis reg, hulle moet wees. (Laughs…)

Respondend: Maar jy weet ek, ek voel iemand wat net sit en iets afskryf dit…

Interviewer: NEE! dit help nie…ja…

Respondend: Dit werk nie! So dit is 'n verduideliking van elke stap en ek vra vir hulle vrae hoekom doen hulle dit hier so? Hoekom deel ons daai uhm…jy weet…rente byvoorbeeld deur 2? Ensovoorts, ensovoorts. So elke ding en dan moet hulle hom skryf ook en wat vir my belangrik is, is my klas begin later saam praat.

Interviewer: Ja, daai is lekker.

Respondend: Want dan sê ek vir hulle…en? Uhm…uh…jy weet hierdie is nou berperk tot watter bedrag? Dan moet hulle dit vir my sê.

Interviewer: Ja, ja…

Respondend: Soos ons die oefening aangaan. So hulle begin so half in ‘n roetine in kom en die uhm…tax reëls aanleer en dan sien hoe om dit toe te pas.

Interviewer: …soos wat hulle gaan…wonderlik…soos Pay-As-You-Earn…jy leer dit soos jy gaan.

Respondend: Ja, maar ek leer vir hulle deur verduideliking, maar dan aan die hand van vrae.

Interviewer: Ja, ja…

Respondend: Oefeninge…baie! Ons doen onsettend baie oefeninge.

Interviewer: So dan die volgende vraag. So jy moet jy…hoe kan ek sê… nie motiveer nie, maar dwing hulle om te lees, want hy moet interpreteer.

Respondend: Hy moet, hy moet sy handboek gaan lees. Ja…

Interviewer: Probeer jy om hulle te motiveer om self op te lees?

Respondend: Ja, ek doen aanmekaar.

Interviewer: Handboek? Of koerante of…nuus of hoe maak jy?

Respondend: koerante, handboek, die nuus of alles. Ek vra vir hulle gewoonlik aan die begin van die jaar wanneer dit in Februarie-maand die uhm…begrotingssrede…

Interviewer: Budget speech ja…

Respondend: dan laat ek hulle…uhm…daai dag afkry. Nie die hele dag nie, maar van ‘n sekere tyd af. En hulle moet dit gaan luister. En dan moet hulle dit in groepe dit bespreek. En dan moet hulle vir my kom sê hoe verskil dit nou van verlede jaar se…

Interviewer: en so help hulle jou weer om jou inligting in te kry.

Respondend: …en hulle moet die koerante…en yes…in die koerante en goed te kry en dan gee ek kwansuis ‘n praktiese punt daarvoor….hulle dink.

Interviewer: Nice!(Laughs). Nee, die tweede laaste vragie is…Wat se sisteme het Northlink college in plek om die studente te help? Support nou. Sê nou maar die outjie sukkel nou akademies. Is daar iemand wat vir hom kan help met akademiese, ek weet nie…leerprosesse?

Respondend: Ons het mos nou die twee uhm… die dametjie…

[Crack sound…oops…recording tape full reverse. (ek draai hom net om dan gaan ons weer)]

Ja, ons het ‘n dametjie. Bonita is haar naam. Uhm, sy het ‘n kantoor. So, enige student wat ‘n problem het, maar dit is nie net leerprobleme nie. Dit is nou op sielkundige vlak ook.

Interviewer: Okay

Respondend: Amper soos ‘n sielkundige, uhm kan na haar toe gaan en dan het ons die uhm…wat hulle noem die “open learning centre”, waar uhm …wel daar is nou nie baie op hierdie stadium nie, maar daar moet meer kom, rekenaars is op tafels waar hulle in groepe kan sit en studier en rekenaarwerk doen en drukwerk kan doen. En uhm…as daar ‘n persoon is in die klas wat ‘n leerprobleem het wat ek (lecturer) identifiseer, dan kan ek hom verwys na die persoon wat in beheer is van daardie student-leersentrum en vir hom sê byvoorbeeld hierdie persoon moet CFS (Computerised Financial Systems) doen, maar die persoon kan nog nie tik nie. Hier is oefeninge, kan jy die student so bietjie help.

Interviewer: Okay.

Respondend: Uhm…dit het hulle. En dan kan hulle natuurlik daar op die internet gaan en navorsing en goeters ook gaan doen in hierdie vertrek. Uhm…soos ek sê, daar is ‘n dedicated persoon…

Interviewer: so, jy kan ‘n ou sênoumaar stuur om te sê byvoorbeeld vandag was nou budget speech gewees. Gaan kyk vir my daar by die OLC (Open Learning Centre) wat kry jy en wat se veranderinge is daar?

Respondend: Ja, maar dit sal dan nou net op die internet wees.

Interviewer: Ja.

Respondend: Want dit is nou nie soos ‘n biblioteek waar hulle dan nou koerante en boeke…

Interviewer: ja…ja…ja…nee…nee…dis fine, maar hulle kan ‘n internet search daar gaan doen.

Respondend:…maar hulle sal internet search daar kon gaan doen.

Interviewer: Die college gee nie data of verniet Wi-Fi of iets in daai lyn nie?

Respondend: Ja, ons het verniet Wi-Fi vir die studente, maar …en kwansuis vir die personeel hier, daar agter jou is ‘n Wi-Fi punt, maar jy moet elke keer inlog. Maar, jy moet elke keer as jy uit die area uitgaan moet jy weer inlog.

Interviewer: Okay.

Respondend: So, vir my werk dit net nie, want ek kan nou nie as ek uit die kantoor uit is en kom in, elke keer inlog nie. So…dit is nog nie…

Interviewer: …maar jou klas…jou klas is te ver, om hulle sê nou maar te vra…gaan kyk gou vir my hierdie vorm of kyk gou vir my, kry jy…kyk hierdie week is KPMG mos nou in die moeilikheid.

Respondend: yes.

Interviewer: Sou dit moontlik wees vir jou klas om te…

Respondend: Hulle kan almal internet explorer gaan doen in die klas.

Interviewer: en met die selfoon, sal hy kan connect?

Respondend: …en met die selfoon en van die rekenaars af in die rekenaarlokaal sal hy dit kan doen. As hulle op die Wi-Fi ge-connect is en hier is baie groot areas wat wel is. Dan sal hulle dit wel ook kan doen, maar dit is nog nie vir my op so vlak dat dit…

Interviewer: …dat jy al daar is nie…

Respondend: …dat ek voel dat dit al tot voordeel van almal is nie.

Interviewer: okay.

Respondend: …ê ê ê…omdat jy log die heeltyd in en uit, in en uit, en in en uit.

Interviewer: ja, en dan gaan die onderrig tyd verlore.

Respondend: Ja, maar wat ook op ‘n stadium gebeur het uhm is, dit het hier so gewerk, dat almal kon free open Wi-Fi hê. Toe het die hele woonbuurt se mense gekom en hulle kampstoele opgeslaan daar langs die draad van die kampus…

Interviewer: Laughs…

Respondend: …en hulle het elke aand as hulle van die werk af kom daar gesit en hierdie Wi-Fi gebruik. En dit het 'n hele partytjie geraak. Toe het dit, selfs die polisie het in hulle karre daar kom sit vir almal om verniet Wi-Fi te gebruik.

Interviewer: Laughs…

Respondend: So, dis hoekom hulle toe die inlog-stelsel gedoen het.

Interviewer: uh-uh…

Respondend: Nou moet ons aanmekaar inlog en as jy hom verloor dan moet jy weer… en as jy uitgegaan het dan moet jy weer…

Interviewer: Maar is dit net dosente, of is dit studente ook? Het studente ook toegang tot die password… vir die inlog?

Respondend: Almal het, die studente log met hulle log-in password om op die…op ons netwerk-stelsel in te kom, maar ook op die Wi-Fi. So, maar nou kan die mense wat darem om die college…

Interviewer: om die college is…

Respondend: …woon, kan hulle nie meer inkom nie want hulle het mos nou nie 'n log-in nie.

Interviewer: Ja-ja.

Respondend: So hulle…nou, daai probleem (laughs)…

Interviewer: (laughs) dis hilarious…

Respondend: dit is…

Interviewer: ek kan dink dit lyk soos 'n sirkus.

Respondend: dis 'n sirkus! Ek belowe vir jou.

Interviewer: Okay, laaste ding. Is daar enige iets wat jy wil byvoeg uhm…, student gewys of jy, of studie-tegnieke, of ervaring wat jy het oor die agt jaar wat jy die vak aanbied, enige iets wat jy kan byvoeg wat verduidelik waarom studente suksesvol is by Northlink?

Respondend: (sigh)…die studente…ja, al wat ek kan sê is dat uhm, die student moet ‘n interne wil hê om die vak te slaag en dus ook die interne wil om te werk daarvoor. Al is ek of jy of watter dosent hoe goed, jy kan vir hulle verduidelik so veel as wat jy wil dat die spoeg spat, dat die sweetdruppels op die vloer loop, as die student nie dit self gaan deelmaak van homself nie, en as dit nie intrinsiek deel is van die student om self werksaam te wees nie, dan gaan hulle nie suksesvol wees in hierdie vak nie. So as hulle gewoond is aan ontvang alles. As ek nie iets deurkom nie dan maak ek so bietjie bohaai en dan sit hulle ons maar net deur, so ek werk nie vir dit nie, dan gaan jy nie kan sukses behaal in hierdie vak nie.

Interviewer: Baie dankie.

--end of interview---

ADDENDUM L

QUESTIONNAIRE GENERAL INFORMATION SUMMARY

1. When you don't understand, how does your lecturer respond to your need?		
1	He/She listens to what I don't understand and find a way to make it as easy as possible to understand with pra	40
2	He/She will assist me no matter what the problem is and explain it again and again until I understand.	49
3	You can ask for assitance after class	7
4	He/she comes to your table and explain it to you personaly	11
5	The lecturer is always helps with a smile and encourage us to ask questions	7
6	My lecturer explains as best as he/she can	7
7	No comment	16
8	My lecturer is not always sure of the answers but at least an answer is given	4
9	I don't ask questions, because I can't hear what the lecturer says. I study on my own or with the help of friends	1
	TOTAL	142
2. If you had income tax as a choice subject, would you still choose to take the subject?		
	Yes Reasons:	
1	The way the subject is being lectured, you just have to start liking the subject	6
2	Income Tax is something that is applicable to all	14
3	It is a very interesting subject and changes every year/It is a "real life" subject	38
4	I learn something new every day	11
5	There will always be a job opportunity/I need the subject for my future career	13
6	I am good at it	3
	No Reasons	
1	I struggle with the subject content and I do not want to continue any furthur studies in Income Tax	34
2	I do not find Income Tax interesting and I only want to do bookkeeping./ It is boaring	4
3	The lecturer is not very confdent when lecturing the subject and that makes me doubt myself also	1
4	I don't like Income Tax at all	2
5	No comment	16
	TOTAL	142
3. I have failed a subject.		
	Yes Reasons.	
1	I did not have an interest in the subject content	4
2	I was new at the College and struggled to find my way	7
3	I did not study enough to meet the minimum requirements	24
	No reasons	
1	I am positive/enjoyed my studies and had an interest in the subjects taught	8
2	I had good lecturers	5
3	I studied hard before exams until I understood the work	66
4	I tutor other students and that helps me to understand the work better	2
5	I do not want to jeapordise my future	4
6	No comment	22
	TOTAL	142
4. How often are you late for an Income Tax N6 class?		
	Never Reasons	
1	It is an exciting/interesting subject with new things to learn.	5
2	No comment	26
3	I always try to be there because it is priority to me and the class motivates me	23
4	I will have extra work to study at home in my own time. It is a difficult subject, don't know if I would cope on my	4
5	I like class	4
6	I don't get sick/I don't have a reason for being late	6
	Sometimes	
1	Personal reasons for example illness or employment/(work)	15
2	Transport problems	43
3	I have children I have to look after/sort out in the mornings before I can attend my classes	1
4	The lecturer talks to much. It makes me negative.	1
5	I am lazy	7
6	No comment	7
	TOTAL	142
5. What do you want your Income Tax N6 lecturer to know about you and the way you learn best?		
1	The way he/she teaches the subject is just perfect, I learn best by doing practical examples in class	25
2	I am a hard working student and I try my best.	34
3	I take a long time to understand the content and hence I cannot work fast through the work.(Sometimes I feel s	15
4	No comment	24
5	I learn best by studying on my own/Don't like to answer questions in front of a whole class	11
6	I don't want my lecturer to hand out memo's before the assignment is completed, because then I won't do the e	1
7	I learn best by repeating things over and over and over. Practice makes perfect.	9
8	I learn best when I am fresh. I need regular breaks in between periods to concentrate.	2
9	I don't like to study. I just read through the text book the night before the exams/assessments	1
10	We have learned the basic "stuff", but I would love to learn more about the detail of why it works the way it does	1
11	I make my own notes, but I would love a short summary from the lecturer after every module	3
12	It is important for my lecturer to know that every individual is different and learn different	5
13	I want my lecturer to be calm and patient please. This is the first time I am exposed to the subject.	3
14	I want my lecturer to be better prepared for every class.	3
15	I want my lecturer to communicate more with us.	1
16	I want my lecturer to present the work in a simpler way and be more excited about the subject. (I fall asleep du	4
	TOTAL	142

ADDENDUM M

EDT-POL-001(E) INCLUSIVE EDUCATION AND TRAINING POLICY V3

BOLAND college•kollege education in action | opvoeding in aksie	RECOMMENDATION FOR APPROVAL BY EXCO .... CHAIRPERSON Date: 18.01.2016 Resolution number 6.4.3 APPROVAL BY ACADEMIC BOARD .... CHAIRPERSON Date **18.02.2016** Council Resolution No **7.2.1**
QUALITY MANAGEMENT POLICY MANUAL	**INCLUSIVE EDUCATION POLICY**

1. CONTENT **Page**

This policy is based on the following considerations and principles:

1. acknowledge that all students enjoy equal status;
2. acknowledge the right of the individual to be educated at Boland College, to the extent that is justified and feasible / executable for Boland College to offer the education;
3. accepts the principle that a policy with regard to inclusive education and training may not give rise to any person being refused reasonable entrance to education;
4. accepts the principle that inclusive education and training has to be affordable;
5. will be sensitive towards any student with disability;
6. acknowledges students' right to privacy

2. OVERVIEW

2.1 Scope and purpose of policy

This policy determines the extent of inclusive education and training with regard to students with disabilities at Boland TVET College within the stipulations of legislation and the infrastructure of the college.

2.2 Declaration

It is the policy of Boland College to offer all students who are registered at the college for education and training, equal opportunities and to offer support within the limitations it operates in.

2.3 Aim of the policy

The FET Act 98 of 1998 instructs the Academic Board of the TVET institution to inform the College Council of the steps the college is taking to expand education and training, to amongst others, students with disabilities.

The aim of this policy is to supply guidelines for the management and implementation of education and training to students with identified disabilities, so that such students can be integrated into mainstream education and training at Boland College.

2.4 Definition

Inclusive education and training is the provision of equal opportunities to students with disabilities or different learning needs to be developed and trained for a career in which they, with their specific limitations, can make a contribution.

3. TERMINOLOGY

3.1 Disability

A physical or mental condition that limits a person's movements, senses or cognitive activities. It can be total or partial, temporary or permanent.

3.2* Psychological *and emotional disorders

For the purpose of this policy "psychological and emotional" disorders, refer to disorders that affect the functioning of the student in the College. .

3.3 Learning disability

Learning difficulties refers to a range of barriers experienced in receiving, processing, expressing or retrieving information any of which may affect a person's ability to function effectively in one or more areas. It may be manifested as an inadequate ability to listen, think, speak, read, write and spell or to do mathematical calculations. The term includes conditions but is not limited to perceptual obstacles, brain injuries, minimal brain dysfunction and dyslexia development aphasia (inability to speak).

3.4 Physical disability

Any physical condition which limits the execution of daily tasks by means of traditional methods.

3.5 Visual impairment/disability

Inability to execute certain tasks as result of a visual handicap.

3.6 *Hearing disability*

Diminished or lack of ability to perceive auditory information.

3.7 *Mental disabilities*

A development impediment which is characterized by limited intellectual functioning. An IQ of less than 70 is generally required for a diagnosis of mental disability, together with an inadequate functioning with regard to age related daily tasks. Some people with mental, psychological or psychiatric disability can acquire skills necessary to work, with minimal support, while others require a considerable level of support / assistance service(s) throughout their lives.

3.8 *Inclusive*

Be accessible to students with special needs in mainstream education and training.

4. STIPULATIONS

4.1 IDENTIFIED DISABILITIES, AND THE EXTENT THEREOF, THAT ARE INTEGRATED INTO MAIN STREAM EDUCATION AND TRAINING

Boland College will admit students with abovementioned disabilities to education and training within the stipulations mentioned with each one:

4.1.1 Psychological *and emotional disorders as well as attention deficit disorder:*

a) Medical records of students whose needs have been identified must be requested when students are interviewed or registered. Codes with regard to what students are capable of and what not, must be included or be acquired from relevant practitioners.

b) Reports must be analyzed and interpreted by experts and contain a recommendation indicating how such students should be handled.

c) Boland College will put a mechanism in place to identify students that display deviant behaviour in order to establish how to manage it.

4.1.2 *Learning disabilities (Dyslexia, reading and writing problems, lack of listening and reasoning skills as well as numbers skills)*

a) The previous learning experience and place of learning will be evaluated when enquiring or registering.

b) Boland College will be able to accommodate students with this disability who preferably have reports from psychologists, so that provision can be made in time for assistance / support.

c) All new students will do a skills test during the registration period in order to establish the level of reading, comprehension, writing and computer skills

d) Results of tests must be evaluated to establish the support required.

4.1.3 *Physical disabilities*

a) Students with limb and movement disabilities / handicaps and who can help themselves on the campus, will be admitted. This includes such students who have a full-time helper.

b) More specialized cases will be referred to other training institutions that specialize in accommodating such learners.

c) Student pregnancy should also be dealt with and managed as a barrier to learning. This requires a holistic, flexible, values-driven approach that makes the educational progress of the student paramount, aiming to achieve academic success and improvement of personal circumstances, whilst respecting similar rights of fellow students (Refer to SSS-POL-000, Student Pregnancy Policy).

4.1.4 *Partially sightedness*

The college will accommodate visual impairment (partially sightedness) to the extent that large screen computer equipment can be supplied which the student can use to help himself/herself. No further specialized assistance and support can be offered due to the specialization and cost implications thereof.

4.1.5 *Hearing disability*

a) The college will accommodate hearing impaired students conditionally if they fall into the following grading categories:

Average threshold values of the best ear	**Degree of loss**	**What the student can hear without aid**	**Consequences of loss (if assistance was not obtained in first year of life)**
0 – 15 dB	Normal	All speech sounds	None
16 – 25 dB	Minimal loss	Hears vowels clearly, does not hear breath consonants	Slight or temporary auditory problems. Problems with observation (perception) of some speech sounds
26 – 40 dB	Slight loss	Hears only some speech sounds (the loud voiced speech sounds)	Auditory learning problems. Slight delay in language development. Slight speech problems. Weak auditory attention.

b) Proved record of learning will also be taken into account.

4.2 PROGRAMMES IN INCLUSIVE EDUCATION AND TRAINING FOR WHICH STUDENTS CAN ENROL

a) Students with disabilities that fall within the policy framework of the college can enrol for any programme at the college if the requirements of the work place do not disqualify the person.

b) A personal interview must be conducted with all students with identified disabilities when enquiring/registering.

c) It is recommended that students will attend career guidance sessions in order to establish what the student is capable of/can do and possible work opportunities and the requirements of the identified work places must be investigated. This information will be used to counsel the student with regard to a specific career orientated programme.

d) Recommendations must be obtained from experts in order to supply prospective students with the correct information.

4.3 COOPERATION WITH SCHOOLS WHICH GIVE SUPPORT TO STUDENTS WITH SPECIALIZED LEARNING NEEDS (LSEN)

a) The college will where possible enter into partnerships with LSEN schools in order to supply students with education and training opportunities.

b) These partnerships will include programmes, facilities and expertise.

4.4 NEEDS WITH REGARD TO INFRASTRUCTURE, EQUIPMENT AND SPECIALIZED STAFF

4.3.1 *Infrastructure*

a) Buildings and facilities must as far as possible be accessible to students with movement disability.

b) The college environment must adapt to the needs of students with disabilities.

4.3.2 *Equipment*

a) The needs of individual students will be identified with regard to equipment of students with the identified disabilities to the extent to which Boland College is bound by the stipulations of this policy.

b) Boland college is prepared to supply the following equipment:

DISABILITY	EQUIPMENT (as identified for specific disabilities)
Psychological and Attention Deficit	Recording device
Learning disabilities	Equipment for examination concessions
Partially sightedness	Specialized computer equipment. Specialized computer software

4.3.3 *Specialized staff*

a) Boland College will appoint the staff mentioned below where applicable and/or compile a data base of specialized support services for referral of students if necessary:

DISABILITY	SPECIALISED STAFF (as identified for specific disabilities)
Psychological and Attention Deficit	a) Trained Staff for conducting concession assessments. b) Referral to experts for specialized assistance
Learning disabilities	a) Trained Staff for conducting concession assessments. b) Referral to experts for specialized assistance.
Hearing disability	a) Lecturers will receive special training in order to support/assist students

4.5 EDUCATION

Education will be adapted to accommodate the following:

a) The class atmosphere (learning environment) and education must contribute in developing these students to their full potential with regard to education and training in the specific programme for which they have enrolled.

b) Students with learning disabilities must be identified at the beginning of the academic year either through testing, request of results or medical reports at registration.

c) Guidelines for the implementation of assistance according to the stipulations of this policy must be determined.

d) Concession for formal assessments and exams will be implemented where the need is identified.

e) Innovative methods for practical training should be determined where the student is limited by his/her disability. (Only identified disabilities according to the stipulations of the policy).

f) Boland College will enter into partnerships with specialized schools where possible with regard to identified disabilities at the college, in order to extend the "correct" assistance to students.

4.6 STUDENT SUPPORT

a) Students with disabilities are fully entitled to the same support during the learning period as any other student.

b) Students with disabilities must where possible, participate like all other students in all activities on the campus.

c) Support services will be offered by the student support unit to students with identified disabilities according to the policy framework of the college.

d) Capacity building programmes will be offered to all students and staff so that they will be more sensitive to the needs of students with disabilities.

e) Students with special needs are responsible for their own transport to the college and work place. .

f) Relevant information, with regard to executing this policy and which contains the responsibilities of both the college and the student with regard to student support, will be communicated in writing to students with special needs.

g) Documentation relating to support of students with disabilities will be made available.

4.7 MANAGEMENT OF INCLUSIVE EDUCATION

a) The management of inclusive education falls under the student support unit even though the function is a shared responsibility between education and training and student support (refer 4.6 c).

b) Specialized assistance will be obtained on an ad hoc-basis for evaluation of students with regard to determining needs and placing of students at registration, as well as for continuous support (refer 4.1.3 b).

c) Partnerships can be entered into with specialized schools and/or other institutions to supply services to Boland College. (refer 4.3).

d) A data base of students with disabilities will be kept by the student support unit.

e) The management system will be evaluated annually and be adapted should the evaluation prove the necessity thereof.

4.8 REMUNERATION FOR SERVICES RENDERED

Boland College is prepared to accept the financial responsibilities mentioned below:

a) Preparation of facilities and college environment with regard to needs as identified within the policy framework of this policy.

b) The total cost of a concession assessment should the student qualify beforehand.

4.9 LIABILITY FOR RISKS OF CASUALTIES

Students with disabilities are subjected to the policy and procedures with regard to the management of risks and casualties as is applicable to all students of Boland TVET College.

5. CONDUCT CONTRARY TO THE POLICY

Disciplinary action will be taken against any employee that deliberately contravenes this policy.

6. REVIEW OF POLICY

This policy will be reviewed every three years, or when necessary. Notice of the review of the policy will be directed to Management of Boland College three weeks before the time.

7. RESPONSIBILITIES

Manager of policies:	Manager: Quality
Custodian of this policy:	Vice-Principal: Education and Training
Authorizing Body:	Academic Board of Boland College
Policy Level:	Operational

ADDENDUM N

EDT-POL-002(E) POLICY ON PUNCTUALITY AND CLASS ATTENDANCE V3

BOLAND college • kollege education in action | opvoeding in aksie	RECOMMENDATION FOR APPROVAL BY EXCO .... Principal Date: 07.06.2016 EXCO decision number 6.4.2 APPROVAL BY ACADEMIC BOARD .... Chairperson of Academic Board Date 18.08.2016 Decision number: 7.2.1
QUALITY MANAGEMENT POLICY MANUAL	POLICY ON PUNCTUALITY AND CLASS ATTENDANCE

Content — Page

1. Introduction

Boland College recognises that there is a positive correlation between class attendance and student retention as well as academic achievement. Students are expected to attend all of their classes, as each session has its own dynamics and provides an opportunity for learning. Any class session or activity missed, regardless of cause, reduces the opportunity for learning and may adversely affect a student's achievement.

While acknowledging the critical importance of class attendance, Boland College also recognises that there are times when absence from class is unavoidable. In addition, it is envisaged that the implementation of this policy will motivate students to attend all classes and promote the culture of arriving before the start of the classes, properly prepared to participate fully in classes.

2. Purpose of the policy

To establish effective management and organisation with regard to the class attendance of all students enrolled at Boland College.

3. Vision of the policy

To ensure quality education and to strive for high pass percentages in all our programmes

4. Overview

4.1 Scope of policy	The Boland College policy for class attendance is applicable to all modes of teaching and training. This policy must be read in conjunction with, amongst others, the following policies: • Student Support Policy • Assessment and Moderation Policy • Code of Conduct for Students • Examination Admission Policy
4.2 Declaration of Policy	It is the vision of Boland College to satisfy the requirements of the following acts and regulations with regard to the creation of guidelines for class attendance: • Attendance and Punctuality Policy • The Constitution of the Republic of South Africa1996 as amended by the Constitution Seventeenth Amendment Act of 2013. • CET Colleges Act No. 16 of 2006, as amended (formerly the FET Act).Regulations of Department of Higher Education and Training for examination and assessment • Regulations of all other institutions with whom Boland College offers training in partnership

5. Definitions

5.1 Acceptable absence

For the purpose of this policy "acceptable absence" will have the same meaning as "authorized absence".

6. Principles

6.1 The expectation for students is to attend 100% of all scheduled classes.

6.2 Students should know their own attendance levels and the regular review and reporting of attendance must be part of the student daily monitoring process.

6.3 Sufficient/adequate communication with all students concerning this policy will be discussed at the commencement of the academic period. Students must sign a code of conduct at the start of the academic term which includes a commitment to attend classes and be punctual.

6.4 In order to implement this policy the prescribed procedure for the management of student absenteeism (EDT-PRO-002) of Boland College must be followed in all cases.

6.5 Students are expected to explain in person the reason for their absence and the authorization of absence will be limited to specific acceptable absence situations as listed in section 11 of this policy.

6.6 Boland College will create and maintain an environment conducive to learning and ensure that all classes are delivered.

6.7 Boland College will follow a procedure of care/concern, should the student's class attendance not be as desired. There will be clear consequences for students whose attendance falls below agreed levels.

7. Students with disabilities or other support needs

7.1 If a student has a disability or medical condition that directly affects his/her attendance and ability to arrive on time, the student should declare it as such at the beginning of the academic period or at the time of the incident by completing the Student declaration (disability) form (SSD-DOC-002) and the Application form (SAM-DOC-001).

7.2 Record will be kept on the Student Administration File at the start of the academic period or at the time of the incident.

7.3 It is the student's responsibility to request assistance from the Student Support Staff Member on campus when needed.

8. Aspects of the policy

8.1 Responsibility of academic staff

8.1.1 Communicate clearly the expectation that students are to be present in 100% of classes and to arrive before the start of classes according to the approved timetable.

8.1.2 Consistently reinforce the message that poor attendance and punctuality is not acceptable, and where it falls below 80% it will lead to disciplinary action and cancelation of entry to a final examination or exclusion as explained in the Examination Admission Policy (EDT-POL-007).

8.1.3 Inform students that they should communicate their intended absence in advance and in writing to the lecturer. (Informing the lecturer does not necessarily constitute approval for the absence.)

8.1.4 Ensure that attendance and lateness is monitored continuously.

8.1.5 No student will be prevented by any member of staff from attending classes unless there is a very good reason, for example: health and safety or the level of disruption. Exceptions in this regard will only be permitted by the Campus Manager or Head of Department according to the stipulations of the Student Code of Conduct.

8.1.6 Absence for exceptional reasons should be noted by academic staff *and reported to the Programme Manager.*

8.1.7 Sickness without a medical/registered traditional healer's certificate is not accepted as a valid reason and must be marked as absent on the subject class list.

8.1.8 Allow students to have access to their daily subject class lists.

8.1.9 Directly address issues of attendance and punctuality in individual progress reviews.

8.1.10 Discuss trends and concerns with other lecturers, programme and academic managers.

8.1.11 Ensure that classes start promptly and finish as timetabled.

8.1.12 Students should not be excluded from classes due to lateness unless there is a very good reason, *for example: health and safety or the level of disruption.*

8.1.13 Keep any proof (documents) that the student provides for absence in their student administration file for further reference.

8.1.14 *In the event that the Lecturer is absent, the students will be deemed to be present.*

8.2 Responsibility of the students

8.2.1 Ensure that they attend all scheduled classes and arrive before the start of the class.

8.2.2 Inform their lecturer in person or in writing if they have a genuine reason for lateness or absence, within each subject enrolled for.

8.2.3 Understand the expectations of attendance and the possible consequences of non-attendance.

8.2.4 Always schedule external appointments outside academic hours.

8.2.5 Do not take on work commitments that clash with scheduled class times. Absence for work commitments will constitute unacceptable absence.

8.2.6 Commit to complete outstanding work from classes missed as homework.

9. Subject class lists

9.1 Subject class lists are used as the only official document on which class attendance is recorded.. The keeping of records of class attendance must therefore be of the highest standard of accuracy and reliability. These subject class lists will also be open to students for inspection.

9.2 Any differences in the calculations of the college and the student's own records regarding his/her class attendance must be settled with the use of a written appeals submission. In such cases the student has to take responsibility for providing the contrary.

9.3 Engage any student who arrives 10 minutes after the stipulated starting time of the class and record this student on the subject class list as being late. Lateness must be recorded in the register with an "L" and will not be recorded as an absence. This engagement should take place after the lesson. Continual late arrival must be reported on the Note of Concern (EDT-FOR-019) to the relevant programme manager/leader.

10. Consequences

The level for measuring attendance will be the 'present' level. Where absence is unacceptable per subject the following three stages should be followed:

10.1 **Stage 1: Formal warning**

10.1.1 This can be issued by a lecturer where there are concerns about attendance.

10.1.2 If a student is absent in a subject for 3 days or 4 periods consecutively or where a regular frequency of absence is observed, the lecturer must complete and issue a Note of Concern (EDT-FOR-019) as a formal warning.

10.1.3 There should be no more than 3 Notes of Concern before moving to Stage 2.

10.2 **Stage 2: Formal absence review meeting** with lecturer, programme manager/leader and Head of Department, where:

10.2.1 EDT-TEM-004 Letter of concern class attendance is issued to the student.

10.2.2 Attendance: below 80% percent, or absent one or more sessions in a week or 4 or more absences in any 4 week period per subject.

10.2.3 Lateness: late twice in a week or more than 5 times in any 4 week period or other patterns of lateness per subject.

10.2.4 Patterns of absence, e.g. every Monday, every Friday, specific lessons, etc or sickness occurring on a regular basis per subject.

10.2.5 The review meeting should discuss reasons for absence and decide on support where required and possible.

10.2.6 There should be no more than 2 formal absence review meetings before moving to stage 3.

10.3 **Stage 3: Formal hearing with Campus Manager and/or Head of Department**

10.3.1 EDT-TEM-005 Notice to attend formal hearing (class attendance) is issued to the student.

10.3.2 Attendance: continued 'present' rate of less than 80%, persistent lateness or failure to improve despite warnings or absence reviews.

10.3.3 If a second formal hearing for poor attendance or punctuality is held, this can lead to a final written warning (EDT-TEM-006).

10.3.4 Should a student fail to comply after the final written warning, this could lead to the cancelation of entry to the final examination or exclusion/deregistration (EDT-TEM-007).

10.4 Where attendance is affected by acceptable absence, it is still necessary to address the matter directly with the student, where a trend of absence emerges. .

10.5 Where appropriate parents/employers/sponsor should be involved to address issues of attendance and punctuality.

11. Acceptable absence

11.1 An absence can only be acceptable and noted where:

11.1.1 The subject lecturer is informed, where possible.

11.1.2 Every attempt has been made to schedule external appointments outside of college times.

11.2 Acceptable absence may include:

11.2.1 Sickness supported by a registered medical practitioner/registered traditional healer's certificate

11.2.2 Registered medical practitioner/registered traditional healer's appointments supported by appointment letter/note

11.2.3 Court appearances supported by documentation

11.2.4 Work/employment or Higher Education interviews supported by documented proof

11.2.5 Funerals of immediate family members (parents, adoptive parents, grandparents, direct dependants, adopted child or siblings) with proof

11.2.6 Religious holidays

11.2.7 Learner or Driving license tests with proof

11.2.8 Curriculum agreed external events or work placements

11.2.9 National or Provincial Sport or cultural events

11.2.10 Any other official College related activities, instructions or functions.

11.3 An absence can be noted by a college lecturer, programme manager/leader for exceptional and unavoidable personal circumstances.

11.4 All notes submitted for acceptable reasons of absence must be submitted to the relevant Programme Manager/Leader and Lecturers immediately on return to the college.

12. Examinations

12.1 A student shall be allowed to write the examination for every subject for which he/she has attained a minimum of 80% attendance (including acceptable absence or sickness) per subject. The admission to examination policy (EDT-POL-007) is applicable.

12.2 Repeaters who are not attending full-time classes, based on timetable limitations, will be exempted from this 80% attendance rule.

12.3 The Boland College examination admission and appeals procedures will be followed where Lecturers/Programme Managers/Heads of Department provide the Campus Manager with written proof of student's attendance to enable them to gain access to the examination.

12.4 A student may not be given access to the examination room without his/her official examination permit.

13. Conduct contrary to this policy

Disciplinary action will be taken against any member of staff who deliberately contravenes this policy.

14. Revision of policy

This policy will be revised every three years or as necessary. Notice of the revision will be given three weeks in advance to the management of Boland College.

15. Responsibilities

Manager of policies	Quality Manager
Custodian of this policy	VP: Education and Training VP: Innovation and Development
Authorisation body	Boland College Academic Board
Policy level	Operational

ADDENDUM O

EDT-POL-003(E) ESTABLISHMENT AND TERMINATION OF PROGRAMME POLICY V2

BOLAND college•kollege education in action | opvoeding in aksie	RECOMMENDED FOR APPROVAL BY ACADEMIC BOARD …………………… CHAIRPERSON Date: **29.08.2018** Resolution no: **8.4.4** APPROVED BY COLLEGE COUNCIL …………………… CHAIRPERSON OF COLLEGE COUNCIL Date: **26-11-2018** College Council Resolution no.: **10.7.3**
QUALITY MANAGEMENT POLICY MANUAL	EDUCATION AND TRAINING ESTABLISHMENT AND TERMINATION OF PROGRAMME POLICY

CONTENT

1. BACKGROUND

In terms of the CET Act, no. 16 of 2006, as amended, it is required of all Further Education and Training Colleges to design and present a complete list of all education and training activities or programmes the College plans to offer in the next academic year. The format in which this information is presented is prescribed by the Education authorities and must consist of the minimum information as required.

2. OVERVIEW

2.1 Scope of policy

The policy covers all the aspects of the design, finalisation and termination of the programme establishment or offerings for the following academic year of the College, irrespective of the mode and site of delivery thereof.

2.2 Declaration

It is the policy of Boland College to provide the required information to the relevant stakeholders through the prescribed processes and relevant format within the given timeframes as requested by the Education Departments.

3. PREPARATION

During the first term of each academic year the Deputy Principal: Academic shall prepare the necessary documentation for the consultation process of all stakeholders.

It is the objective of the College to make this process as inclusive as possible to enable all parties to engage in planning and initiation of proposed academic programmes. Market surveys and requests with the assistance of the Deputy Principal: Innovation and Development from the communities should form the basis for this initial stage of programme planning.

4. DESIGN

The motivation for the proposed programmes establishment will be done through the Management and Governance structures in the College. The principles in the design of their own programme mix will be based on the economy/affordability of the offering, i.e. subject/class groups with an approved minimum number of students, as well as proven demand for the particular programme offering.

5. TERMINATION

The motivation for the proposed programmes termination will be done through the Management and Governance structures in the College. The principles in the termination of their own programme will be based on the relevance and economy/affordability of the offering, i.e. subject/class groups with an approved minimum number of students, as well as proven demand for the particular programme offering.

6. APPROVAL

The proposed programme offerings and/or terminations will be presented to the Academic Management, the Executive Committee of the College, then the Academic Board and the final approval will be with the College Council. The approved programme establishment and/or termination is then forwarded to the relevant Education Authorities.

7. REVISION OF THE POLICY

This policy will be reviewed every three years or as required. Notice of the review of the policy will be directed to the management of Boland College at least three weeks in advance.

8. RESPONSIBILITIES

Policies Manager:	Quality Manager
Custodian of this policy:	Deputy Principal: Academics
Authorisation body:	Boland College Council
Policy Level:	Operational

ADDENDUM P

EDT-POL-006(E) ASSESSMENT AND MODERATION POLICY (VOCATIONAL) V5

BOLAND college•kollege education in action | opvoeding in aksie	RECOMMENDATION FOR APPROVAL BY EXCO .... Principal Date: 07.06.2016 EXCO decision number 6.4.2 APPROVAL BY ACADEMIC BOARD .... Chairperson of Academic Board Date 18.08.2016 Decision number: 7.2.2
QUALITY MANAGEMENT POLICY MANUAL	ASSESSMENT AND MODERATION (Vocational) POLICY

PREAMBLE

The criteria applied to this policy are based on National and Provincial guidelines and policies with reference to Quality Assurance of the NC(V) and Report 191 programmes.

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1. PURPOSE OF THE POLICY

The purpose of this policy is to establish guidelines for the procedures whereby the requirements of National and Provincial quality assurance guidelines and policies will be managed in Boland College in respect of assessment, appeal and moderation.

2. OVERVIEW

2.1 Scope of the policy — This policy embraces the terrain of internal and external assessment and moderation of vocational [NC (V) and Report 191] programmes.

2.2 Policy declaration — It is the policy of Boland College to comply with the stipulations of the following Acts in respect of assessment, moderation, recognition of prior learning and verification:

- SAQA Act, No. 58 of 1995
- CET Colleges Act No. 16 of 2006, as amended (formerly the FET Act).
- Quality Assurance Act No 50 of 2008
- Regulations of the Department Higher Education and Training, as well as Umalusi, for internal assessment, moderation and examination.

3. DEFINITIONS

3.1 Acceptable absence: For the purpose of this policy "acceptable absence" will have the same meaning as "authorized absence".

3.2 Applied competence: A student's ability to integrate concepts, ideas and actions in authentic, real-life contexts which is expressed as practical, foundational and reflexive competence.

3.3 Assessment instrument: e.g. questionnaire, question paper, assignment/project brief/instruction, etc.

3.4 Assessment plan: EDT-FOR-002 Assessment plan.

3.5 Assessment schedule: EDT-FOR-003 Assessment schedule and record form, a list of all the assessments completed by the student.

3.6 Assessment tool: Memorandum, marking guideline, rubric, checklist, rating scales, etc.

3.7 Education and Training Quality Assurance Body: Means a body accredited in terms of section 5(1)(a)(ii) of the Act, Quality Assurance Act, responsible for monitoring and auditing achievements in terms of national standards or qualifications, and to which specific functions relating to the monitoring and auditing of national standards or qualifications have been assigned in terms of section 5(1)(b)(i) of the Act.

3.8 Formative assessment: A developmental assessment undertaken to improve the competence of the student in preparation for a summative assessment. This is carried out continuously throughout the programme.

3.9 ICASS: Internal continuous assessment: A number of summative assessments undertaken throughout the programme which demonstrates applied competence and which uses a range of formative and summative assessment methods. These assessments contribute to the students' final year mark.

3.10 ISAT: integrated Summative Assessment Task: An external practical assessment task that contributes to the external examination mark

3.11 Moderating body: a body specifically appointed by the Authorities for the purpose of moderation.

3.12 Monitoring: Oversight function of the implementation of the internal assessment processes (ICASS and ISAT where applicable)

3.13 Outcomes: the contextually demonstrated end-products of the learning process.

3.14 Post-moderation: an evaluation of the quality of the assessment process and marking undertaken by the subject lecturer.

3.15 Pre-moderation: an evaluation of the task set before it is administered in the classroom.

3.16 Programme: A coherent set of courses/subjects within a learning field, leading to a qualification.

3.17 Qualification: A planned combination of learning outcomes with (a) defined purpose(s) that is intended to provide qualifying students with applied competence and a basis for further learning.

3.18 Quality assurance: the process of ensuring that the degree of excellence specified is achieved.

3.19 Service Provider: a body which delivers learning programmes which culminate in specified National Qualifications Framework standards or qualifications, and manages the assessment thereof.

3.20 Site-based assessment: An assessment undertaken in the workplace/simulated area.

3.21 Special assessment: an alternative first assessment opportunity due to acceptable reasons for missing an assessment.

3.22 Subject level moderation: Subject head or subject moderator samples and evaluates assessment process.

3.23 Subject monitoring: programme manager samples and evaluates assessment and moderation processes.

3.24 Summative assessment: An assessment undertaken to make a judgement about achievement. This carried out at the end of a topic/learning programme.

3.25 Types of Assessment: Assignment/project, internal examination, practical task, written test, etc

4. INTERNAL ASSESSMENT AND MODERATION STRUCTURE AND ROLES

4.1 Vice-Principal: Education and Training: Oversees the quality assurance processes and is the custodian of the policy. The Vice-Principal reports to authorities on the quality assurance processes.

4.2 Campus Managers: Oversee the implementation and monitoring of the assessment and moderation policy and procedures at campus level.

4.3 Head of Department: Oversee the implementation and monitoring of the assessment and moderation policy and procedures within the faculties as well as at campus level.

4.4 Programme managers: Implement the assessment and moderation policy and procedures through moderation and monitoring of internal assessment processes within their respective programmes.

4.5 Programme Leader: coordinating quality assurance activities on the campus.

4.6 Assessors: responsible for the planning, executing and review of assessments.

4.7 Subject Moderator: responsible for the pre and post-moderation processes of assessment

4.8 Subject heads: responsible for assessment and moderation activities within their respective subjects

5. ASSESSMENT

5.1 Principles of assessment

Assessment in Boland College must be conducted according to the following principles:

5.1.1 Fairness

5.1.2 Validity

5.1.3 Reliability

5.1.4 Practicability

5.1.5 Lifelong learning

5.1.6 Recognition of prior learning

5.1.7 Integration of theory and practice

5.1.8 Applicability

5.1.9 Sufficiency

5.1.10 Systematical

5.1.11 Consistency

5.1.12 Affordability

5.2 Guidelines for assessment

5.2.1 Planning for ICASS

Each subject head is required to draw up a plan indicating the lecturers responsible for setting and moderating assessment tasks and tools for the academic period for each subject per level. This plan must be submitted to the relevant Head of Department for approval prior to the commencement of teaching and learning in an academic period. The Head of Department submits the assessment plans to the Vice-Principal: Education and Training for notification.

5.2.2 Planning for assessment: Head of Department/Programme managers and subject heads are required to manage the process of standardisation of assessment instruments across campuses.

5.2.3 Assessments must comply with the ICASS guidelines.

5.2.4 Assessments must reflect different cognitive levels.

5.2.5 Assessments must be conducted according to the standardised assessment processes of Boland College, using the applicable documents

5.3 Responsibilities of the lecturer/assessor

5.3.1 Implements the assessment plan and assessment schedule and administers the assessment instruments and (measuring) tools (memoranda/marking guidelines)

5.3.2 Ensures that the required assessment material is ready for use at the agreed time

5.3.3 Assesses the evidence provided by the students

5.3.4 Authenticates the evidence with a signature

5.3.5 Provides qualitative feedback to student

5.3.6 The Assessment instrument and tool (memoranda/marking guidelines) must be approved prior to the assessment through the pre-moderation process (EDT-FOR-006).

5.3.7 Reviews the assessment results (analysis) and implements corrective action (interventions) where necessary (EDT-TEM-013)

5.3.8 Completes all the required relevant documentation and complies with all record keeping requirements

5.3.9 Submits the assessment documents and results to the subject moderator according to the EDT-FOR-002 Assessment Plan.

5.4 Assessment process

The Assessment instrument must comply with the principles as listed in section 5.1 in order to be a statistically acceptable reflection of a student's capabilities.

5.5 Year/Semester/Trimester plan (EDT-TEM-014), Assessment plan (EDT-FOR-002) and assessment Schedule and Record form (EDT-FOR-003)

For each subject outcome there must be evidence of assessment. This assessment may be integrated across subject outcomes. The assessment can either be theoretical or practical or both.

5.5.1 It is the joint responsibility of the subject head, programme and Head of Department to ensure that the Year/Semester/Trimester plan (EDT-TEM-014) and the Assessment plan (EDT-FOR-002) for each subject in the specific programme are available.

5.5.2 The assessment plan must be communicated to the assessor and the subject moderator.

5.5.3 The original, signed assessment plan is filed in the Lecturer's Portfolio of Assessment and the student receives a hard copy of EDT-FOR-003 Assessment schedule and record form (signed for on class list).

5.6 Frequency of Assessments

The number of assessments must be according to the DHET ICASS Guidelines.

5.7 Assessment Steps

5.7.1 Implement the approved assessment plan.

5.7.2 Communicate the assessment details to the student.

5.7.3 Assessment instrument and tool developed by the assessor.

(a) Assessments should assess different cognitive levels.

(b) If previous question papers are used, no more than 25% of the actual content should come of a single paper from any previous year paper.

(c) Setting of assessments should be according to the curriculum, not limited to a specific text book.

5.7.4 Assessments are pre-moderated and approved by an appointed subject expert using EDT-FOR-006 Moderating checklist (pre-assessment). Approval is subject to implementation of recommendations. In the case of corrective action, the written feedback of the subject expert indicating corrective action as well as the final approved document must be filed in the subject PoA of the lecturer.

5.7.5 Assessments are conducted and marked.

5.7.6 Qualitative and constructive feedback (indicate areas for improvement) on assessment must always be given to students. (Refer *EDT-FOR-011 Cover page for Assessment).*

5.7.7 Student completes assessment process by signing the relevant Assessment cover page after feedback and then a record is kept according to the college's Procedure for the management of student portfolio's EDT-PRO-005.

5.7.8 Lecturer records students' marks on Student Administration System.

5.7.9 Student signs the printed mark sheet.

5.7.10 Should the student not submit an assignment or complete an assessment:

(a) He/she must submit a medical certificate or a letter signed by his/her parent/guardian/residence parent/matron motivating the reason for non-completion. Evidence must be submitted as per the relevant policy (*EDT-POL-002 Class attendance policy*), on the day of return to college. If the lecturer/assessor considers the reason acceptable, another date for submission must be agreed upon.

(b) Should the student be unable to produce an acceptable reason for non-completion of the assessment, an *EDT-FOR-012 Non Compliance form* must be completed and no marks will be allocated.

5.8 Special assessment opportunities

Boland College supports the principle of granting opportunities for students who can present evidence of a valid reason for missing an assessment opportunity.

The following prerequisites apply:

5.8.1 Should the student not submit an assignment or complete an assessment:

(a) He/she must submit a medical certificate or the necessary proof as stipulated in (c). If the lecturer/assessor considers the reason acceptable, another date for submission or completion must be agreed upon. Extension of the due date for an assignment/project/test will be a maximum of one week. The student will not be penalised.

(b) Should the student be unable to produce an acceptable reason for non-completion of the assessment or the re-assessment opportunity, this opportunity will count as the assessment opportunity. For the student's PoE a Non-compliance form (EDT-FOR-012) must be completed and no marks will be allocated.

(c) Acceptable absence, as per EDT-POL-002 Punctuality and Attendance Policy may include:

i. Sickness supported by a registered medical practitioner/registered traditional healer's certificate
ii. Registered medical practitioner/registered traditional healer's appointments supported by appointment letter/note
iii. Court appearances supported by documentation
iv. Work/employment or Higher Education interviews supported by documented proof
v. Funerals of immediate family members (parents, adoptive parents, grandparents, direct dependants, adopted child or siblings) with proof
vi. Religious holidays
vii. Learner or Driving license tests with proof
viii. Curriculum agreed external events or work placements
ix. National or Provincial Sport or cultural events

5.8.2 The special assessment should comply with the following conditions:

(a) Should be conducted in the same situation, circumstances and context as the previous assessment.

(b) The same method and assessment instrument may be used, but the content must differ, yet be at the same level of complexity as used previously. Where methods and instruments do change, they must be applicable to the specified outcomes.

Deviations from the above will be left to the discretion of the lecturer, programme manager and Head of Department.

5.9 Pass requirements, results (judgement of evidence) and weighting of assessment

The pass requirements with which the student must comply must be clearly communicated to the student. These requirements should be indicated in the *EDT-FOR-003 Assessment schedule and record form.*

Refer applicable requirements:

- SAQA Act, No. 58 of 1995
- CET Colleges Act No. 16 of 2006, as amended (formerly the FET Act)
- Quality Assurance Act No. 50 of 2008
- Regulations of the Department of Higher Education and Training, as well as Umalusi, for internal assessment, moderation and examination.

5.10 Accommodation of students with special needs (provision for students with barriers)

Boland College is committed to the provision of alternative assessment methods to accommodate students with special needs within a limited scope. Refer to the Boland College Inclusive Education Policy (EDT-POL-001).

5.11 Language of assessment

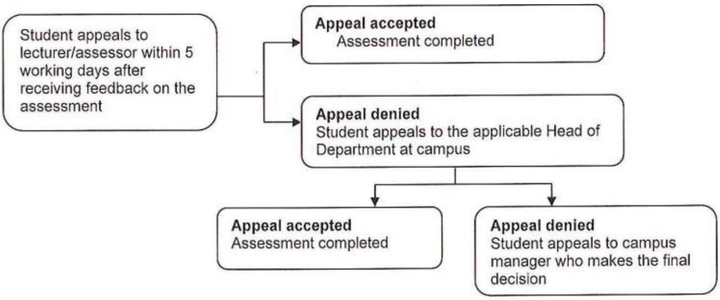
Refer to the Boland College Language Policy (CEO-POL-001).

5.12 Appeal

The student may appeal in the following alleged cases:

- Unfair assessment
- Invalid assessment
- Unreliable assessment
- Prejudiced evaluation by the lecturer/assessor
- Inadequate expertise and experience of the lecturer/assessor if this should influence the assessment
- Unethical practices

Appeals Procedure



It is the policy of Boland College to finalise all appeals within two weeks after they have been lodged. It is the prerogative of the student to involve the Student Support Services or the Student Representative Council when he/she appeals.

5.13 Record keeping of assessment documents

Refer EDT-PRO-005 for internal record keeping and to EDT-TEM-011 for sending of portfolios for external moderation.

6. MODERATION

Internal and external moderation must be meaningful and add value. It should not be done for the sake of compliance only, but should form the basis of the quality assurance process that serves the purpose of accountability at different levels, steadfast improvement and maintaining the integrity of the qualification.

6.1 The scope of moderation

6.1.1 Evaluates the implementation of the assessment process.

6.1.2 Propose changes and interventions where necessary

6.1.3 Use prescribed documentation for reporting purposes

6.1.4 Report the findings as required

6.2 Boland College internal moderation process

6.2.1 Pre-assessment moderation

The subject moderator/matter expert moderates the instrument and verifies that assessments are fair, valid, reliable and practicable. The subject moderator/matter expert also identifies the need to redesign assessments if necessary. *EDT-FOR-006 Moderating checklist pre-assessment* must be completed.

6.2.2 Post-assessment moderation

The subject moderator/matter expert moderates marking, evaluates the performance of assessors and provides feedback to the assessor on the assessment instrument and the marking process. *EDT-FOR-008 Moderating checklist post-assessment* must be completed.

6.3 Moderators of Boland College

6.3.1 All academic staff should preferably be qualified moderators.

6.3.2 Where a need for moderators arises, training will be requested.

6.3.3 Internal subject moderators should preferably be subject matter experts.

6.3.4 Moderators must comply with acceptable Moderation practices.

6.4 Principles of moderation

6.4.1 The principle of continuous moderation will be maintained as far as possible.

6.4.2 The moderation process must assure that assessments are accurate, well-planned and consistent.

6.4.3 At least 10% of the work of all students will be moderated.

6.4.4 The work of a minimum of five students must be moderated. If there are fewer than five students in a programme, 100% of the students' work must be moderated.

6.5 Process of moderation

6.5.1 Moderation activities must be according to assessment and moderation plans.

6.5.2 The Head of Department will be responsible for the management and monitoring of the moderation process.

6.6 Reporting

Full moderation records must be accessible to college management to ensure that the assessment and moderation activities are being done according to the policy and procedures.

7. MONITORING

Monitoring actions should be continuous, report on good practice as well as areas for improvement and consolidated reports should be reported to the Vice-Principal: Education and Training.

7.1 Scope of monitoring

7.1.1 Monitors the implementation of the assessment and moderation processes.

7.1.2 Propose changes and interventions where necessary

7.1.3 Use prescribed documentation for reporting purposes

7.1.4 Report the findings as required

7.2 Subject monitoring report (College level)

The programme manager evaluates assessment and moderation processes and provides feedback to the Head of Department. *EDT-FOR-010 Subject monitoring checklist (college level)* must be completed.

8. BEHAVIOUR CONTRARY TO THIS POLICY

Disciplinary action will be taken against any employee who deliberately contravenes this policy.

9. REVISION OF THIS POLICY

This policy will be reviewed every three years, or as required. Notice of intention to review this policy will be sent to the management of Boland College three weeks in advance.

10. RESPONSIBILITIES

Manager of Policies:	Quality Manager
Custodian of this policy:	Vice-Principal Education and Training
Authorisation body:	Boland College Academic Board
Policy Level:	Operational

ADDENDUM Q

EDT-POL-007(E) ADMISSION TO EXAMINATION POLICY V3

BOLAND college•kollege education in action | opvoeding in aksie	**RECOMMENDATION FOR APPROVAL BY EXCO** Principal Date: 07.06.2016 EXCO decision number 6.4.2 **APPROVAL BY ACADEMIC BOARD** Chairperson of Academic Board Date 18.08.2016 Decision number: 7.2.3
QUALITY MANAGEMENT POLICY MANUAL	**ADMISSION TO EXAMINATIONS POLICY**

1. CONTENT **Page**

2. OVERVIEW

2.1 Scope of the policy

This policy is applicable to both students and personnel. This policy covers the admission of students of Boland College to external examinations and should be read in conjunction with the following documents:

- Examination Instruction 1 of 2015.
- Punctuality and Attendance Policy (EDT-POL-002)

2.2 Policy Declaration

It is the policy of Boland College to offer all students a reasonable/fair opportunity to gain admission to the external examinations in each individual subject.

2.3 Definitions

"Admission to external examinations" refers to the right of each student enrolled at the college, to write external examinations in each individual subject.

"ICASS mark" refers to the continuous assessment mark which the student has accumulated and earned/obtained during the term. This mark is therefore made up of theoretical as well as practical assignments.

"Examination mark" refers to the actual mark that the student obtains when sitting for the external examination at the end of the term.

"Promotion mark" refers to the combined mark that is calculated by the Education Department, taking into account the prescribed percentage weighted value of all components that this mark consists of, namely the ICASS mark, ISAT mark (where applicable) and the examination mark as described above.

"Acceptable absence" for the purpose of this policy acceptable absence will have the same meaning as "authorized absence".

3. STIPULATIONS OF POLICY

3.1. ICASS marks

3.1.1. ICASS marks are determined according to departmental instructions through continuous evaluation. The number of assessments that constitutes this mark, differ from programme to programme based on guidelines received from the authorities. In order to obtain the minimum mark for promotion, the acquired ICASS mark is indispensable, as no student can obtain the required promotion mark through the examination mark only. Boland College requires that students obtain an ICASS mark equivalent or higher than the pass mark for the particular subject, before he/she is admitted to the external examinations.

3.1.2. ICASS marks are obtained through the stipulated number of assessments per academic period for each individual subject completed. Each assessment is specifically weighted according to the ICASS guidelines.

3.1.3. Re-assessments are done according to the Assessment and Moderation Policy (EDT-POL-006).

3.2. Class attendance

3.2.1. Students cannot be successful without attending classes. It is therefore the policy of Boland College that students have to satisfy certain minimum requirements before they gain admission to the external examinations in the individual subjects.

3.2.2. Boland College expects a class attendance of 100% of all scheduled classes.

3.2.3. A student shall be allowed to write the examination for every subject for which he/she has attained a minimum of 80% attendance (including acceptable absence or sickness) per subject.

3.2.4. Repeaters who are not attending full-time classes, based on timetable limitations, will be exempted from this 80% attendance rule.

3.2.5. The following apply in this regard:

3.2.5.1. This policy must be communicated clearly to all parties/role-players concerned.

3.2.5.2. Proof must exist that the student is aware of this rule (minimum 80% attendance) by placing it on the application form (SAM-FOR-001) and including the Punctuality and Attendance Policy in the Student Code of Conduct (SSD-POL-005). The student, and should the student be a minor, his/her parent/guardian, has to sign this application form.

3.2.5.3. Lecturers must keep accurate subject class lists according to the stipulated guidelines and these subject class lists must be kept safely so that reliable proof can be offered of the class attendance of students.

3.2.5.4. Subject class lists must be available for student inspection. Regular communication regarding the status of a student's class attendance record should take place.

3.3. Outstanding accounts

3.3.1. Students who owe Boland College money may not be refused admission to examinations.

4. INTERPRETATION AND ENFORCEMENT OF THE POLICY

4.1. In order to qualify for admission to examinations in every individual subject, the student must satisfy both the minimum ICASS mark, as well as the minimum class attendance percentage requirements. Admission to the examinations according to these two criteria will be evaluated by the Campus Appeals Committee, consisting of Campus Manager, Head of Department and/or the relevant Programme Manager/ Leader, taking into account the reasons for not meeting the minimum requirements stated.

4.2. Students have the right to appeal with regard to the calculation of class attendance percentages, as well as the calculation of ICASS marks. Where necessary the student needs to submit proof to the contrary.

5. CONDUCT CONTRARY TO THE POLICY

Disciplinary action will be taken against any employee who deliberately contravenes this policy.

6. REVISION OF THE POLICY

This policy will be revised every three years, or when necessary. Notice of the revision of the policy will be given three weeks in advance to the management of Boland College.

7. PROCEDURES FOR EXECUTION OF POLICY

The following procedures are applicable for the execution of this policy:

- Examination admission procedure (EDT-PRO-009)
- Examination admission appeals procedure (EDT-PRO-007)

8. RESPONSIBILITIES

Manager of policies:	Quality Manager
Custodian of this policy:	Vice-Principal: Education and Training
Authorising body:	Academic Board of Boland College
Policy Level:	Operational

ADDENDUM R

EDT-POL-101(E) RECOGNITION OF PRIOR LEARNING (OCCUPATIONAL) V2

BOLAND college•kollege education in action | opvoeding in aksie	RECOMMENDATION FOR APPROVAL BY EXCO PRINCIPAL Date 31 August 2015 EXCO decision no. 4.8 APPROVAL BY ACADEMIC BOARD CHAIRPERSON OF ACADEMIC BOARD Date 13 October 2015 Academic Board decision no. 7.2.1
QUALITY MANAGEMENT POLICY MANUAL	RECOGNITION OF PRIOR LEARNING POLICY (OCCUPATIONAL)

CONTENTS

1. OVERVIEW

1.1 Scope of policy

The assessment of prior learning is a service available to all students who have appropriate learning and skills in relation to qualifications for which Boland College is accredited, regardless of where and how the learning was obtained. Recognition of Prior Learning will be limited to areas of learning where appropriate assessment instruments have been developed for the occupational programmes.

1.2 Policy declaration

It is the policy of the College to recognise prior learning for the purposes of access, redress and lifelong learning. Recognition of Prior Learning assessment instruments will be developed and Recognition of Prior Learning procedures followed where practicable. Faculty Managers and Programme Managers (Occupational) will be responsible for incorporating Recognition of Prior Learning assessment instruments into their curriculum development.

1.3 **Definition** "Recognition of Prior Learning" (RPL) means the principles and processes through which the prior knowledge and skills of a person are made visible, mediated and assessed for the purposes of alternative access and admission, recognition and certification, or further learning and development.

2. RATIONALE IN THE SOUTH AFRICAN CONTEXT

In South Africa, Recognition of Prior Learning has become critical to the development of an open, accessible, inclusive, integrated education and training system and is a key foundation for lifelong learning policies that encourage individuals to participate in learning pathways that include formal, non-formal and informal learning. The provision of Recognition of Prior Learning is therefore fundamental in redressing equity imbalances in societies.

SAQA's NSB specifies that in order to register an NQF qualification, a qualification should "*indicate in the rules governing the award of the qualification that the qualification may be achieved in whole or in part through the recognition of prior learning, which concept includes but is not limited to learning outcomes achieved through formal, informal and non-formal learning and work experience*".

There is no one Recognition of Prior Learning model that is suitable for all qualifications and all situations. The model of Recognition of Prior Learning that is implemented must be aligned with the outcomes, goals and objectives of the qualification.

Recognition of Prior Learning should recognise and accredit learning regardless of how, when and where it was acquired, provided that the learning is relevant to the learning or competency outcomes in a subject, unit, module, course or qualification. The level of credit awarded to students should not jeopardise their continued success and progression in the course or qualification in further education and training or in occupations.

Recognition of Prior Learning should be an integrated feature of the assessment policies of Boland College and not an 'add-on' procedure. It should therefore incorporate the principles of good assessment i.e. fairness, validity, reliability and practicability.

3. PURPOSE AND OBJECTIVES OF RECOGNITION OF PRIOR LEARNING

Recognition of Prior Learning is an assessment process for recognising an individual's level of competence regardless of whether learning was acquired through participation in the formal, informal or non-formal context and whether through work experience, formal or informal study, self-study, volunteer activities and other life experiences.

The purpose of assessment for the recognition of prior learning is to gain access to and/or credit towards a subject in an NQF registered unit standard, qualification or skills development programme offered by Boland College.

This policy also articulates with some of the key objectives of the NQF as provided for in the SAQA Act. The NQF objectives particularly relevant to RPL include:

- Facilitate access to, and mobility and progression within education, training and career paths;
- Accelerate redress of past unfair discrimination in education, training and employment opportunities;
- Facilitate access, transfer and progression of students through recognition of prior learning within the national qualification framework;
- Promote the recognition of prior learning through quality assured providers in relation to entry, credit and access to unit standards and or qualifications; and

- Monitor and verify the achievement of student outcomes to ensure the overall credibility and consistence of processes for the recognition of prior learning.

This prior learning includes:

3.1 Fundamental learning (Mathematical Literacy, Communication and Computer Literacy) for the purpose of accessing an NQF learnership or full qualification.

3.2 Some subjects for the purpose of exemption from having to repeat learning in a field where learning has already been acquired, and therefore assisting the student to progress towards a qualification or employment opportunities without having to repeat the subject.

3.3 Portions of some subjects/unit standards/qualifications so that learning can be fast-tracked by identifying the gaps and providing the missing skills only, rather than insisting that the student attend all the classes or repeat all of the work.

4. SUMMARY OF LEGAL AND POLICY REFERENCE DOCUMENTS

- Constitution of the Republic of South Africa (Act No 108 of 1996)
- The Further Education and Training Act (16 of 2006, as amended by 3 of 2012),
- Skills Development Act (Act 97 of 1998)
- Promotion of Administrative Justice Act (Act No. 3 of 2000)
- South African Qualifications Authority Act (Act No. 58 of 1995)
- National Qualifications Authority Act (Act 67 of 2008)
- Education and Training Quality Assurance Bodies Regulations (No. R 1127 of 1998)
- National Standards Bodies Regulations (No. 18787 of 1998)
- SAQA 2001 Quality Management *Systems for Education and Training Providers*
- http://www.saqa.org.za/>Documents>Criteria and Guidelines>All Documents
- SAQA 2001 Criteria and Guidelines for Providers
- http://www.saqa.org.za/>Documents>Criteria and Guidelines>All Documents
- SAQA 2002. Criteria and Guidelines for the Registration of Assessors
- http://www.saqa.org.za/>Documents>Criteria and Guidelines>All Documents
- SAQA 2002. Criteria and Guidelines for the Implementation of Recognition of Prior Learning
- http://www.saqa.org.za/>Documents>Criteria and Guidelines>All Documents

5. ACRONYMS USED

The definitions of the terms below apply to their use in this policy:

- "Accreditation" means the certification, usually for a particular period of time, of a person, a body or an institution as having the capacity to fulfil a particular function in the quality assurance system set up by the South African Qualifications Authority in terms of the SAQA Act.
- "Accreditation scope" means the list of qualification(s) and/or unit standard(s) for which a body is accredited for a defined purpose.
- "Assessment" is the process of gathering and weighing evidence in order to determine whether students have demonstrated outcomes specified in unit standards and/or qualifications registered on the NQF. The management of assessment is the responsibility of providers.
- "Assessor" means the person who is registered by the relevant Education and Training Quality Assurance Body in accordance with criteria established for this purpose by a

Standards Generating Body to measure the achievement of specified National Qualifications Framework standards or qualifications, and "constituent assessor" has a corresponding meaning.

- "Constituent" means belonging to the defined or delegated constituency of an organization or body referred to in the SAQA ETQA Regulations.
- "Credit accumulation" means the totalling of credits required to complete a qualification or a part qualification.
- "Credit accumulation and transfer (CAT) system" means an arrangement whereby the diverse features of both credit accumulation and credit transfer are combined to facilitate lifelong learning and access to the workplace.
- "Credit transfer" means the vertical, horizontal or diagonal relocation of credits towards a qualification or part qualification on the same or different level, usually between different programmes, departments or institutions. No more than 50% of the credits of one qualification should be transferred to another qualification in order to obtain 2 qualifications.
- "Education and Training Quality Assurance Body" (ETQA) means a body accredited in terms of section 5(1) (a) (ii) of the SAQA Act, responsible for monitoring and auditing achievements in terms of national standards or qualifications, and to which specific functions relating to the monitoring and auditing of national standards or qualifications have been assigned in terms of section 5(1) (b) (i) of the SAQA Act .
- "Moderation" means the process which ensures that assessment of the outcomes described in National Qualifications Framework standards or qualifications is fair, valid and reliable.
- "Moderator" means someone who is competent to conduct a moderation process.
- "National Qualifications Framework" (NQF) means a comprehensive system approved by the Minister of Higher Education and Training for the classification, registration, publication and articulation of quality-assured national qualifications.
- "Provider" means a body that delivers learning programmes which culminate in specified National Qualifications Framework standards or qualifications and manages the assessment thereof.
- "Quality assurance" means the process of ensuring that the degree of excellence specified is achieved.
- "Recognition of Prior Learning" (RPL) means comparison of the previous learning and experience of a student howsoever obtained against the learning outcomes required for a specified qualification and acceptance for the purpose of qualification of that which meets the requirements.
- "Registered constituent assessor and moderator" means a person who is registered by the relevant ETQA in accordance with criteria established for this purpose by SAQA to measure the achievement of specified National Qualifications Framework standards or qualifications. The ETQA must have a register of assessors; they may also wish to have similar registers of moderators and verifiers.
- "Registered constituent verifiers" means the person who verifies the moderation process.
- "Registration scope" means the list of registered standards for which an assessor or moderator is registered with the SETA as an assessor or moderator.
- "RPL practitioner" means a person that functions in one or more aspects of RPL provision, including policy development, advising, portfolio course design and facilitation, assessment and moderation, administration, monitoring and evaluation, research and development.
- "SAQA" means the South African Qualifications Authority, established by section 3 of the South African Qualifications Authority Act, 1995 (Act No. 58 of 1995).
- "Verification" is the process by which the recommendations from the provider about the award of credits or qualifications to students are checked. It is an ETQA function to verify the claims of providers that assessment has been properly conducted and moderated.

6. PRINCIPLES

Boland College has identified the following principles which underpin all assessments including RPL Assessment policy:

- Validity ensures assessment measures what it claims to measure. This is the most important principle for assessment.
- Reliability refers to the accuracy with which an assessment measures the skill or attainment it is designed to measure. A reliable assessment consistently gives the same results under similar conditions.
- A fair assessment provides equity of opportunity for students in line with Equality legislation.
- Quality is a key principle in ensuring the credibility and status of accreditation. Quality will be assured through establishing an assessment framework for providers, to include policy and guidelines, national standards, providers' quality assurance, programme validation and national monitoring and evaluation.
- A transparent assessment policy and guidelines will ensure clarity and understanding by all relevant stakeholders. This will include clear and unambiguous definitions and requirements with regard to fairness, consistency, validity and reliability.

A holistic approach to RPL therefore attempts to prevent assessment from becoming a purely technical application, dislocated from a particular individual and broader context.

The following are the key elements of a holistic approach to assessment. A holistic approach:

- Is deeply committed to the development and maintenance of assessment systems that protect the integrity of standards, qualifications and institutions;
- Subscribes to the principles and values of human development and lifelong learning;
- As such it consciously supports the social purposes of RPL in relation to access, equity and redress, and strives to implement assessments in a manner that promotes dignity, confidence and educational opportunities;
- Is student-centred and developmental where assessments are not used to penalize candidates for what they do not know, but to shape and form decisions around educational planning and career-pathing;
- Allocates a high priority to student-centred support systems that will assist in the preparation for assessment;
- Seeks to address the context and conditions that inform the practice. This means taking steps to remove the emotional, educational and cultural factors that may constitute barriers to effective learning and assessment practice;
- Promotes the principle of flexibility in the use of assessment methods and instruments in accordance with the rights of candidates to participate in the selection and use of 'fit for purpose' assessment methods;
- Recognizes the rich diversity of knowledge and learning styles, which candidates bring into an assessment situation;
- Recognizes that RPL should ideally be the first step into a learning programme that will build on the skills and knowledge already recognized and credited;
- Takes as its starting point the standpoint of critical theory, which challenges the social and structural conditioning of the curriculum, institutions and related opportunities for students in formal education; and
- Will increasingly challenge the construction and content of qualifications to be more inclusive of knowledge, skills, values and attitudes that are acquired outside formal institutions of learning in society.

7. GENERAL RPL REQUIREMENTS

The Boland College RPL Policy advocates access, transfer and progression of students through recognition of prior learning within the national qualification framework:

- That programme entry requirements must take into account the wide variety of backgrounds and learning experience of applicants.
- That a student may be eligible for entry into programmes to have their prior learning and experience recognized.

8. PROGRAMME VALIDATION

Boland College will submit programmes for validation and state the 'arrangements' for recognition of prior learning for each programme in the context of entry/access, exemptions to achieve in part or full registered qualification as required.

This will include statement of:

Student entry/access arrangements that are available in respect of each programme for the recognition of prior learning for gaining credit towards the qualification.

These statements should define the purposes for which the recognition of prior learning process can be used, i.e. to enable entry to the programme; to provide exemptions from programme requirements or credit towards an award or to establish eligibility for a full award.

The statement of arrangements available should indicate to students the 'competences needed to succeed on the programme'.

9. ETQA VERIFICATION (MONITORING AND EVALUATION)

Particular emphasis will be placed on the following:

- Resource competence and preparation
- Fees / Funding requirements
- Workplace requirements, evidence and instruments
- Evidence Gathering
- Certification

The Certificate that the student obtains, will not indicate that such certificate was obtained through RPL.

10. SPECIFIC RPL REQUIREMENTS

Entry/access to programmes

The facilitation of the recognition of prior learning process for entry to programmes is the responsibility of Boland College to which the individual applies.

Boland College will:

- Inform the students of the value of prior learning and of the steps in the process involved for making an application in terms of Boland College procedures.
- Provide appropriate information to students on the entry criteria/requirements to successfully participate in a programme.
- Specify the entry criteria which form the basis for successful participation for each programme to be validated by ETQA. These criteria will refer to the standards and level of credits or qualification to be achieved and take into account the knowledge, skill and competence to be acquired by the student.

- Establish an application procedure to assist the student to apply on the basis of prior learning experiences and to attach supporting evidence of prior learning experience.
- Should include minimum acceptable criteria for the evaluation of the student for successful participation such as: a minimum of 5 years relevant life experience, a clear demonstration of the capacity to succeed – standard of overall application, individual commitment of the student and other requirements which may be specific to the programme.
- Ensure that the evaluation of the prior learning in the application should be carried out by an RPL Advisor / RPL assessors with appropriate expertise in the relevant field. If required the provider may seek more information and evidence from the prospective student.
- Ensure that their arrangements for selecting and assessing students for entry are transparent and fair.
- On completion of the assessment of the application, make a recommendation regarding entry to the programme.
- Ensure that an appeals mechanism will be in place for all prospective applicants in the event of a student making an appeal.
- Monitor and record the application and its outcome to meet requirements of quality assurance elements for recognition of prior learning for entry.

11. EXEMPTIONS FROM PROGRAMME REQUIREMENTS

To facilitate the granting of exemptions, Boland College will:

- Outline the criteria for exemption arrangements on the basis of prior learning for each programme. Boland College will identify the criteria for the granting of exemptions to a student during consultation for and development of the programme.
- This information should be available in advance of selection of students.
- Grant an exemption, for occupational programmes, on the basis of a successful completion of Matric with Mathematics and English communication. Students, who already hold Mathematics and English at Matric level, should be granted an exemption towards fundamentals equivalent to such level. In this case, students seeking recognition should be advised to present the original of the relevant certificate in order for exemption to be granted.
- Ensure that for uncertified learning experiences the student will be required to present evidence to demonstrate how he or she meets the relevant programme requirements. This evidence must demonstrate clearly how, when and where the student met the criteria. The evidence presented will be assessed in a fair and consistent manner against the assessment criteria for the specified learning outcomes. This prior learning evidence must meet the assessment standards of authenticity, currency, validity and reliability.
- If the evidence does not meet the assessment criteria, advise the student of this decision.
- If the student is not happy with the decision, advise him / her of the appeals procedures to be followed.

12. RPL CANDIDATE

- Reflect on informal and non-formal learning.
- Identify learning pathway/qualification to be achieved.
- Obtain the relevant unit standards to be assessed against for prior learning.
- Conduct self-assessment against the unit standards which relate to prior learning.
- Provide evidence of learning and develop portfolio of evidence.
- Identify with the assessor the areas of learning that still needs to be upgraded so that full credits / qualification may be achieved.

13. BOLAND COLLEGE AS ACCREDITED PROVIDER

The role of Boland College is to implement the procedures of recognition of prior learning to ensure access, transfer and progression of students and facilitate them through the recognition of prior learning.

Boland College will require personnel to assist the facilitation of prior learning. This includes mentors, assessors and moderators.

14. RPL ADVISOR/MENTOR/CONSTITUENT ASSESSOR

The RPL advisor/mentor/constituent assessor should provide support to the student. Such support must include but is not limited to:

- Providing information and advising the student on the RPL process for entry to programmes, for exemptions and achievement of a qualification or part of it.
- Assisting with the determination of eligibility of a student for entry to programmes, exemptions and attainment of an award as appropriate.
- Assisting the student to analyse the standards for achieving a qualification part of it in terms of his or her prior knowledge, skill and competence and the matching of these to the learning outcomes of the qualification.
- Advising the student on identifying of and gathering of evidence.
- Identifying the learning gaps in terms of knowledge, skills and competence for an award.
- Co-ordinating the RPL process (in a centre, workplace etc.).

15. CONSTITUENT ASSESSOR AND INTERNAL MODERATOR

The constituent assessor is central to the implementation of RPL for the purpose of the student achieving a qualification. Providers, as part of their quality assurance policies and procedures will require assessors to accurately assess the evidence of candidates against the registered qualification or unit standards. RPL is a mode of assessment and like all assessment modes needs to be fairly and consistently applied. The assessment and internal moderation for RPL by a provider will be conducted in line with the Boland College Assessment and Moderation Policy (Occupational).

In order to facilitate RPL assessors will need to be trained and experienced in their specific field and be registered for assessment in terms of assessor registration policy requirement for the particular qualification or part of it.

Assessors will be required to:

- Assess i.e. judge the student's evidence against the national standards as outlined in the qualification or unit standards.
- Make recommendations for either achieving a qualification / unit standards, or entry to a programme, or an exemption to the student, Boland College and to ETQA as appropriate.

The Internal Moderator role includes, but not limited to the following:

- To verify and check that the assessment process adhered to accepted standards and principles.
- To report on assessment principles that do not comply with accepted standards.
- To advise and assist assessors in implementing policies and procedures pertaining to RPL and Assessment.

16. EVALUATION REVIEW AND IMPROVEMENT

Boland College is responsible for the monitoring and evaluation of the recognition of prior learning procedures as part of monitoring the quality assurance of programmes.

The effectiveness of the RPL Policy implementation and procedures shall be monitored and reviewed against quality objectives to identify and implement appropriate amendments aimed at improving the effectiveness, economy and efficiency of said policy and procedures.

17. REFERENCES

- SAQA. June 2002. *The Recognition of Prior Learning in the Context of the South African National Qualifications Framework.* (Policy Document)
- SAQA. 13 August 2003. *Criteria and Guidelines for the implementation of recognition of prior learning.*
- SAQA. *March 2013. National Policy for the Implementation of the Recognition of Prior Learning.*
- W&R Seta policy document on Recognition of Prior Learning (July 2012).

18. BEHAVIOUR CONTRARY TO THIS POLICY

Disciplinary action will be taken against any employee who deliberately contravenes this policy.

19. REVISION OF THIS POLICY

This policy will be reviewed every three years, or as required. Notice of intention to review this policy will be sent to the management of Boland College three weeks in advance.

20. RESPONSIBILITIES

Manager of policies:	Quality Manager
Custodian of this policy:	VP: Education and Training Senior Manager: Occupational programmes
Authorising body:	Academic Board of Boland College
Policy Level:	Operational

ADDENDUM S

EDT-POL-103(E) INDUCTION OF LEARNERS FOR OCCUPATIONAL PROGRAMMES POLICY V2

BOLAND college•kollege education in action | opvoeding in aksie	RECOMMENDED FOR APPROVAL BY EXCO PRINCIPAL Date: 09.05.2016 EXCO decision no.: 6.4.3 APPROVAL BY ACADEMIC BOARD CHAIRPERSON OF ACADEMIC BOARD Date 24.05.2016 Academic Board decision no 7.2.2
QUALITY MANAGEMENT POLICY MANUAL	INDUCTION OF LEARNERS FOR OCCUPATIONAL PROGRAMMES POLICY

1. CONTENTS

Page

2. OVERVIEW

2.1 Scope of policy

This policy addresses the induction of learners for occupational programmes prior to commencing with a learning programme.

2.2 Policy declaration

All learners at Boland College must receive induction before commencing with training in any of its programmes that require assessment and moderation against training on the NQF. It is the purpose of this policy to prepare learners sufficiently to embark on a learning programme

2.3 Definition

All activities aimed at preparing the learner for a successful learning experience at the Boland College

3. STIPULATIONS AND PROCEDURES REGARDING THE EXECUTION OF THE POLICY

3.1 RESPONSIBILITIES OF STAFF

3.1.1 It is the responsibility of the Programme manager to ensure that the induction of learners takes place in accordance with this policy.

3.1.2 It is the responsibility of the Programme Manager and facilitator to conduct induction of learners and to provide a report to the Senior Manager after conclusion of induction.

3.2 PRE-INDUCTION ACTIVITIES

It is accepted that the following activities have already taken place before the college embarks on an induction programme for learners:

3.2.1 Learners have been pre-assessed and/or comply with the learning assumed to be in place with the qualification. .

3.2.2 Learners have been accepted into the learning programme.

3.2.3 The necessary application forms, learner data capturing form and registration forms have been completed.

3.2.4 A completed and signed learner agreement.

3.2.5 The following supporting documentation has been submitted

3.2.6 Certified copy of identity document

3.2.7 Proof of address

3.2.8 Certified copies of highest qualifications.

3.3 INDUCTION PROCESS

3.3.1 Induction must take place before training commences.

3.3.2 Learners must timeously be informed of the date(s), time and venue(s) where induction will take place.

3.3.3 Learners must be informed of what they are required to bring with them to the induction.

3.3.4 Facilitators involved with the programme must be present at the induction.

3.3.5 The following (where applicable) with regard to the training must be communicated at the induction meeting.

3.3.6 the qualification and the purpose of the qualification,

- 3.3.6.1 SAQA and the NQF,
- 3.3.6.2 the learning programme design,
- 3.3.6.3 development and importance of a Portfolio of Evidence
- 3.3.6.4 learning material, stationery and equipment and responsibilities
- 3.3.6.5 the training schedule and venues,
- 3.3.6.6 policies and procedures,
- 3.3.6.7 attendance,
- 3.3.6.8 facilitation, assessment and moderation practice,
- 3.3.6.9 certification
- 3.3.6.10 rights and responsibilities of the learners (class attendance, participation in training, conduct, preparation, commitment etc.),
- 3.3.6.11 expectations of training provider and host employer
- 3.3.6.12 the appeals process.

3.4 DOCUMENTATION

The following documentation may apply to the induction process:

3.4.1 Application form

3.4.2 Registration form

3.4.3 Learner Agreement

3.4.4 Certified copies of identity document and highest qualifications

3.4.5 Learner guide

The following serves as a guide to the contents of the learner guide for every training programme:

- 3.4.5.1 Training schedule
- 3.4.5.2 Assessment and moderation plans
- 3.4.5.3 Code of conduct
- 3.4.5.4 Rights and responsibilities of learners
- 3.4.5.5 Appeals process and forms
- 3.4.5.6 Qualification
- 3.4.5.7 Learning programme
- 3.4.5.8 Clarification of roleplayers (training provider, employer, Department of Labour, Seta's)
- 3.4.5.9 Channels of communication
- 3.4.5.10 Quality Management Systems of Boland College incl. opportunities for learners to evaluate the quality of the training (example of evaluation report)
- 3.4.5.11 Learner feedback.
- 3.4.5.12 Where additional information can be sourced

3.4.6 Portfolio of Evidence

3.4.7 Learning material

4. REVISION OF POLICY

This policy will be revised every three years or as required. Notification of the revision of the policy will be addressed to the management of Boland College three weeks before the time.

5. ACTIONS CONTRARY TO THE POLICY

Disciplinary action will be taken against any employee who contravenes this policy.

6. RESPONSIBILITIES

Manager of policies	Quality Manager
Custodian of this policy	Senior Manager: Education and Training (Occupational)
Body of authorisation	Academic Board
Policy level	Operational

ADDENDUM T

FAS-POL-001(E) FINANCIAL AID SERVICES POLICY V5

BOLAND college•kollege education in action | opvoeding in aksie	RECOMMENDATION BY EXCO .... PRINCIPAL Date: **08.10.2018** Resolution number: **9.4.2** APPROVAL BY ACADEMIC BOARD .... CHAIRPERSON Date: **18.02.2019** Resolution No: **7.2.1**
QUALITY MANAGEMENT POLICY MANUAL	**FINANCIAL AID POLICY**

1. **CONTENTS** **Page**

2. OVERVIEW

2.1 Scope of policy

This Policy encompasses the terrain of all aspects with regard to financial assistance for academic purposes by Boland College to students of Boland College.

2.2 Policy Declaration

It is the policy of Boland College to offer financial assistance on a limited basis to students complying with set criteria. The purpose of this policy is to lay down guidelines within which Boland College will allocate financial assistance for academic purposes to students of the College.

2.3 Definitions

Bursary is an amount of money given to a student for study purposes at the College only and not to be refunded or exchanged for cash.

Sponsorship is a financial support for an activity or event.

Grant isan amount of money given by government / private institution for a particular purpose and may not be used for any other purpose.

Merit awards refer to an award for the purpose of rewarding academic excellence in the final result.

Emergency Fund is a bursary awarded to a student whose financial position has changed during the course of the academic period, resulting in hardship, but meets the minimum award criteria as laid down by the College.

3. STIPULATIONS AND PROCEDURES FOR EXECUTION OF POLICY

3.1 Categories for financial assistance

3.1.1 Funding by external parties

Funding by external parties refers to any form of financial assistance given by parties outside of Boland College. Information with reference to funding by external parties, including donor funding, must be listed with the financial aid department.

3.1.2 Boland College financial assistance

a) Boland College financial assistance refers to funds from Boland College for the following purposes (refer to criteria, section 4):

i. Entry support
ii. Merit Awards
iii. Campus discretionary fund (Refer FAS-PRO-002 Procedure for management of campus discretionary fund)
iv. Support to students with special needs (Refer EDT-POL-001 Inclusive education and training policy)

3.1.3 Financial Aid Process

The Financial Aid Process will be implemented and managed according to the approved QMS process (FAS-PRD-001). Activities include, but are not limited to the following:

- Ensure that the bursary application, processing and recommendation procedures are implemented in accordance with this policy and the DHET Rules and Guidelines.
- A communication strategy to create awareness of available bursaries at appropriate times is implemented.
- The team responsible for applications, assessment, screening, capturing of data is supported by ensuring that the correct documentation and forms are available on the EQMS and made available to students at the campus.

- Bursaries are granted to individual students after an application is submitted to NSFAS and a student's financial need and academic performance is evaluated. Students are notified by NSFAS of their application results, which means that there is a direct relationship and communication between the student and NSFAS from first year registration until completion of studies;
- Once a student is approved for NSFAS funding, NSFAS allocates funding for the student and pays it directly to the institution to fund their tuition costs.
- The means test is conducted by NSFAS as part of the online application process. However, Boland College does apply the "criteria as guided by DHET and the Minister of Education. This policy complies with any subsequent amendments/decisions are approved by the Financial Aid Committee and that all applications are scored in a consistent and fair manner in accordance with approved policy and the DHET Rules and guidelines.
- Responsible for both the recommendations of all grants and declines to the Financial Aid Committee
- Monitoring of bursary recipients' attendance (retention) and academic achievement.
- Manage and submit data of prospective bursary applicants to NSFAS.
- Manage and submit required "claim" data to NSFAS.
- Mentoring and referring for counselling of bursary students.
- Manage all reporting with reference to financial aid services.

3.2 Financial Aid Committees

3.2.1 Campus Financial Aid Committee

3.2.1.1 Composition of campus committee

i. Campus Manager
ii. Student Support Officer
iii. Head(s) of Department(s)
iv. Campus SRC representative
v. Student Liaison Clerk
vi. Campus debtors / financial clerk
vii. Any co-opted members

3.2.1.2 Duties and responsibilities of campus financial aid committee (only applicable to merit awards, campus discretionary fund recommendations and other privately funded bursaries).

i. Collect bursary applications per campus
ii. Compile spreadsheet according to criteria
iii. Make recommendations to central Financial Aid Committee

3.2.2 Central Financial Aid Committee

Any individual listed below may be replaced with a representative. This should be communicated in writing to the meeting.

3.2.2.1 Composition of Central Financial Aid Committee

i Vice-Principal: Innovation and Development (chairperson)
ii Senior Officer: Financial Aid (vice-chairperson)
iii Officer: Financial Aid
iv Manager: Finance
v Manager: Student Administration
vi Manager: Student Support

vii Manager: Marketing and Corporate Communication
viii Campus Managers
ix Campus Student Representative Council Chairpersons
x Executive Secretary: Innovation and Development (Secretary)
xi Co-opted members

3.2.2.2 Duties and responsibilities of central financial aid committee

The central financial aid committee:

i Enforces strict compliance with the DHET and/or other Bursary Rules and Guidelines.
ii Promotes honest and transparent bursary administration processes.
iii Adjudicates on the awarding of bursaries to students, and
iv Oversees utilisation of the college bursary allocation.

3.2.3 Central Bursary Appeal Committee

3.2.3.1 Composition of Central Bursary Appeal Committee

i College Principal
ii Vice-principal: Innovation and Development
iii CFO or Manager: Finance
iv Manager: Student Support
v Senior Officer: Financial Aid
vi President of the Student Representative Council

3.2.3.2 Duties and responsibilities of Central Bursary Appeals Committee

i To consider and decide whether individual appeals have established grounds for appeal in accordance to the College's Financial Aid Policy and the Bursary Rules and Guidelines.
ii To evaluate further evidence at Appeal Committee hearings and to decide, on the basis of the information, whether an appeal should be accepted or rejected.

3.3 Other duties and responsibilities with regard to Financial Aid Services

a. The administration of applications rests with the Student Liaison clerk of each campus under supervision of the Financial Aid Officer at Central Office.
b. The Financial Aid Senior Officer is responsible for the administration, submission and communication of Financial Aid awards.
c. The Financial Aid Senior Officer will advise the Finance Manager on credits of student accounts in terms of approved and paid bursary applications.

4. CRITERIA FOR AWARDING FINANCIAL AID SERVICES

4.1 Boland College Financial Assistance

The Central Financial Aid Committee is informed on the merits of each case to make these awards.

4.1.1 Campus Discretionary fund

a) The fund would be applied when a student experiences socio-economic hardship. Refer FAS-PRO-002 Campus discretionary fund management procedure.
b) Boland College Discretionary (emergency) Funds may not be utilised for assistance to International students and refugees for outstanding class fees, residence or travelling.

4.2 DHET TVET Colleges Bursary Scheme (NSFAS)

a) Only South African Citizens are eligible to apply for the bursary.

b) Only registered full time students enrolled for NC (V) and Report 191 programmes will be eligible.

c) Current recipients not meeting the minimum academic pass requirements for the respective programmes will not be awarded bursaries for the next academic period.

d) Students will not be awarded bursaries to repeat subjects failed excluding second chance students on level 4, N3 and N6.

e) Maximum amounts of a bursary award under the scheme are subject to periodic review by NSFAS.

5. CONDITIONS FOR THE AWARDING OF BURSARIES

a) Financial Aid support is granted at all times subject to academic performance and class attendance.

b) All bursary applications will be subject to a strict "Application-Window period". This means that the opening and closing dates of the specific bursary will be clearly advertised. To ensure that the process is conducted in a transparent and fair manner, these dates will be rigidly enforced, unless a specific extension is granted by NSFAS.

6. REVIEW AND AUDIT OF FINANCIAL AID SERVICES PROCESS

This process is subject to a quality review and audit which will be undertaken annually by the Quality Manager. All non-conformances will be addressed within the set time-frame.

7. INFORMATION DOCUMENT

A brochure with information on financial assistance available at Boland College must be compiled and maintained by the Senior Officer: Financial Aid.

8. REVISION OF POLICY

This policy will be revised every three years or as needed. Notification of the revision of the policy will be addressed to the management of Boland College three weeks before the time.

9. ACTIONS CONTRARY TO THE POLICY

Disciplinary action will be taken against any employee who contravenes the policy.

10. RESPONSIBILITIES

Manager of Policies:	Quality Manager
Custodians of this policy:	Vice-Principal: Innovation and Development
Body of authorisation:	Academic Board of Boland College
Policy level:	Operational

ADDENDUM U

NORTHLINK COLLEGE POLICIES

Northlink College
THE EDUCATION CONNECTION

Document No.	MAA-PR-007	Revision No.	0
Date	29/01/2013	Page 1 of 1	
Developed by	Charl Coetzee		
Approved by	Leon Beech		

Report 190/191 (Nated)
Non-DHET (Other)
(*Tick {X} appropriate criteria*)

INTERVENTION PROCEDURE

INTERVENTION OFFERING AND DELIVERY AFTER EACH ASSESSMENT CYCLE				
STEPS	**ACTIVITY**	**ACTION**	**EVIDENCE**	**RESPONSIBLE**
1	Intervention Plan	Post Assessment Meeting	Intervention Form	1. Assessor 2. Moderator 3. Head of Department
		Intervention Approval	Intervention Form	Academic Head
2	Intervention Record	Pre-Intervention Meeting with students	Intervention Form	Assessor
3	Intervention	Action Plan	Intervention Form	Assessor
4	Intervention Feedback	Post Intervention Meeting with students	Intervention Form	Assessor
5	Intervention Evaluation	Post Intervention Meeting with staff	Intervention Form	1. Assessor 2. Moderator 3. Head of Department
6	Intervention Remuneration	Submission of Evidence	1. Part Time Claim Form 2. Intervention Form 3. Class List	1. Assessor 2. Academic Head

Northlink College

Report 190/191 (Nated) ☐
Non-DHET (Other) ☐
(*Tick {X} appropriate criteria)*

INTERVENTION FORM

CAMPUS							DATE	
PROGRAM							LEVEL	
SUBJECT (Name and Code)							YEAR GROUP	
ASSESSMENT NR. (*Tick {x}*)	1	2	3	4	5	6	SEMESTER/TRIMESTER	
ASSESSOR							Registration Nr.	
MODERATOR							Registration Nr.	

INTERVENTION PLAN

Supportive Document assume to be in place (*Tick {x}*)	YES	NO	N/A	Signature (Verifier/Academic Head)
Post Assessment Meeting				
Intervention Approval				

Intervention Date		Interven-tion Time		Intervention Venue	

INTERVENTION ACTION

INTERVENTION INSTRUMENT (*Tick {x}*)	Individual motivation	A	Class Motivation	B	Discuss Question Paper & Memo	C	Class Discussion	D
	Assignment	E	Task	F	Research	G	2nd Assessment	H
	Extra work	I	Parent Meeting	J	Corrections	K	Refer: Student Support	L
	Other (Name)	M						

INTERVENTION RECORD

	Surname & Initial	Student Nr.	Intervention Action (e.g. A)	Student Signature		Surname & Initial	Student Nr.	Intervention Action (e.g. D)	Student Signature
1					6				
2					7				
3					8				
4					9				
5					10				

If more than 10 learners, attach class list

INTERVENTION EVALUATION

Post Intervention Meeting with staff	YES	NO	N/A
Post Intervention Meeting Minutes to lecturing staff	YES	NO	N/A

	Print Name	Signature	Registration Number	Date
ASSESSOR				
MODERATOR				
VERIFIER				

Northlink College

Document No.	MAA-PL-003	Revision No.	5
Date	21/07/2017	Page 1 of 3	
Developed by	Rulaine Cunningham		
Approved by	Leon Beech		

CLASS ATTENDANCE POLICY
FULL-TIME STUDENTS

The concept of zero tolerance will be applied. This means that if a student is absent for one period the student must have: a medical certificate or a copy of the death certificate of an immediate family member. These certificates must be signed by the lecturers on the back. It is the student's responsibility to keep all certificates, once shown to and signed by each of the lecturers, for future reference. All absenteeism is part of the 20% absenteeism allowed according to the DHET Further Education and Training College Attendance and Punctuality Policy. The exceptional cases will be at the discretion of the Campus Manager/Academic Head with evidence for the motivation.

Student Declaration and DHET Memorandum 46 of 2015

At registration all students sign the Northlink Student Declaration and the DHET Declaration on the Admission Requirements for National Examinations. These documents must be attached to the student's registration form.

Student Orientation

During orientation all students must be made aware of the implications of DHET Memorandum 46 of 2015.

Students should take full responsibility for their own class attendance.

1. The following conditions and restrictions will apply to the abovementioned policy:

   1.1 Students must realize that post school education has extensive financial implications to parents, bursary schemes, donors, tax payers and the College itself. It is therefore the responsibility of the College to protect the interest of these persons and institutions that are responsible for the payment of College fees.

   1.2 Students cannot be allowed limitlessly to study full-time and be unsuccessful in their studies especially due to poor class attendance.

   1.3 Students' full-time studies can be suspended any time of the year due to poor class attendance as well as an unsatisfactory test, assignment and practical component record.

2. It is expected from students to attend all their classes regularly as well as to maintain a satisfactory academic performance. Students must take note of the following:

   2.1 Levels of attendance have a direct impact on the success of our students. Students are more likely to complete and achieve their qualification if they attend classes.

2.2 Students who arrive late have an impact not just on their own learning but also on the progress of the rest of the class. Similarly, employers set high expectations of attendance and punctuality in the workplace.

2.3 Students must ensure that they attend all classes and arrive before the start of the class properly equipped and prepared to participate in the session.

2.4 Students must make provision for genuine illness and casualties during their study period. It is therefore imperative that students handle their attendance record in a responsible manner.

2.5 It will be the students' full responsibility, when absent from classes, to recover the lost work done in class during their absence. Students must take note that certain subjects such as Computer Practice, Accountancy, Engineering Practicals, Food Services, Tourism, etc. cannot always be recovered without the help of a lecturer. It still remains the responsibility of the student to recover lost work.

2.6 Students must take note of the official assessment dates. When absent for an official assessment a zero mark will be awarded unless a medical certificate or certified copy of the death certificate of an immediate family member is provided to qualify for a re-assessment. Assignments must be handed in on the due dates.

2.7 The subject lecturers will provide the official assessment dates to the students at the beginning of the delivery period for trimester/ semester and year programmes.

2.8 Students must attend all of their subjects and maintain the sub-minimum criteria per subject to be eligible to write the final external examination; or to qualify for the final summative assessment.

2.9 Students can also be refused to attend further classes in a subject if the attendance in the subject exceeds the maximum allowed periods per subject.

3. International Students

A period of absenteeism that exceeds 14 days in total has to be reported via the International Office of Northlink College to the Commissioner of Foreign Affairs in the case of foreign students who study with a study permit.

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Northlink College

Document No.	MAA-PR-001	Revision No.	9
Date	21/06/2017	Page 0 of 3	
Developed by	Rulaine Cunningham		
Approved by	Leon Beech		

CLASS ATTENDANCE PROCEDURE

1. The ITS class attendance register is an official document and must be completed very accurately on a daily basis. This is a legal document when disputes are lodged and it is the responsibility of the subject lecturer to maintain and to ensure that attendance is recorded 100% accurately on the hard copy document as well as on the ITS system.

2. A class attendance register is the official document of the students in the class. This will be used for ITS verifications and auditing purposes.

3. There must be a separate class attendance register for each subject and level as per time-table.

4. Each lecturer must keep their own register for his/her subject offered. Class attendance registers may not be shared by different lecturers, even if it is the same group of students. (No group registers).

5. Only official printed ITS class attendance registers will be used. No changes or alterations may be made on these printed ITS registers.

6. Students are required to sign their attendance per period on an ITS class attendance register. If a student is absent, the lecturer is required to insert a capital A in the place of the student signature. This is evidence to support the ITS class attendance register on the system in the case of disputes.

7. Class attendance registers must be completed daily in every class and the lecturers must initial daily to indicate that the student attended his/her class for that specific period as per the official time-table. The lecturers must also capture the attendance within 48 hours on the ITS system.

8. The lecturer is responsible to ensure that attendance is captured accurately on a daily basis and he/she must ensure the safekeeping of registers at the end of each day. It is the responsibility of the Programmme Manager to verify the ITS Register against the hard copy Register on a weekly basis. The HoD and Academic Head will verify on a bi-weekly basis that this process took place.

9. In the event that a lecturer is absent, the relief lecturer is required to take the register. If there is no relief, the register must still be taken by the person delegated by the Academic Head.

10. The ITS class attendance register must be completed on a daily (per period) basis as follows:

    10.1 Present: Y
    Absent: N
    Valid / Acceptable Reason: R (Academic Heads)
    Period must be left blank in the case of public/college holidays.

10.2 **Recording of Late Coming**

Attendance is to be recorded at the end of the period; Lecturers should address late coming by engaging students who arrive 10 minutes late and follow up with students after the class has finished. Students coming late should not be excluded from attending the class.

10.3 **Absenteeism during summative assessments/official tests/official examinations**

For **summative assessments/official tests/official examinations** only a medical certificate or certified copy of the death certificate of an immediate family member will be accepted as a valid reason for absence for a re-assessment to be granted. Such proof must be submitted to the class lecturer within 48 hours of returning to campus.

10.4 **Example of the maximum number of periods allowed for absence per subject:**

- TRIMESTER: Number of contact periods 45 then 20% equals to 9 periods for the trimester programme per subject
- SEMESTER: Number of contact periods 75 then 20% equals to 15 periods for semester programme per subject
- YEAR: Number of contact periods 150 then 20% equals to 30 periods for year programme per subject, with the exception of NC(V) Life Orientation (26 periods in total for both components).

It is the lecturer's responsibility to calculate the **actual** maximum number of periods for 80% attendance based on the total number of contact for the subject periods for the academic cycle.

10.5 **Attendance Monitoring Procedure**

The following procedural steps and stages need to be taken as an attempt to improve the class attendance of students:

a) **Continuous Step – Recording of attendance**

Attendance of students must be recorded on ITS by the lecturer on a daily per period basis.

b) **Stage 1 - Formal Warning and Recording**

The lecturer monitors the rate of attendance by using the ITS report/ register. A Formal Warning will be issued by the lecturer as follows:

- **Report 191** trimester /semester **after 50%** of allowable absence
- **NC(V)** after **50%** of allowable absence

An example of the number of periods

After 50% non- attendance:

- 5 periods for trimester programme per subject
- 8 periods for semester programme per subject
- 15 periods for year programme per subject (NCV)

The student is called in by the **lecturer** and issued with the Formal Warning, which is signed by the student. The **lecturer** makes a copy of the Formal Warning Letter and keeps it as evidence. Should the student indicate extenuating circumstances, the **Lecturer** will refer the student to the **Student Support Facilitator** for intervention.

c) **Stage 2: Formal Non-Attendance Meeting and Outcome**

- The **lecturer** reports that the **maximum** non- attendance has been reached to the **Programme Manager /HoD** who will in turn inform the **Academic Head**.

- The **Academic Head** sets up a date for the Formal Non-attendance Meeting and informs all relevant attendees: Student and Campus Manager. The student is allowed to ask his/her parent/guardian/sponsor to attend. If the student cannot be traced, ONE sms will be sent to the student using the contact number as indicated on his/her registration form.

  The **Academic Head** will collect the college evidence: For example - Formal Warning Letters per subject, ITS register/report, student results to date, and report from Student Support Services (where applicable).

- At the meeting, the student will be issued with an **Outcome of Formal Non-attendance Meeting** by the **Academic Head/Campus Manager.**

- In the event of the student not attending the meeting, or the parents/guardian/sponsor being unable to attend, the Academic Head/Campus Manager will send a copy of the Non-Attendance meeting and Outcome via registered mail and keep a copy on record.

10.6 **Drop-out Procedure**

Definition of Drop-out: A Student absent for more than five (5) **consecutive** college days without notification. (this procedure can be applied at any stage)

Note: The drop-out process must be overseen by the Academic Head of the campus

- **Lecturer** completes the drop-out report (Annexure A) and submits to the **Academic Head** to follow up.

- The **Academic Head** contacts the student/parent(s)/guardian/sponsor to determine reason(s) for drop-out and completes the **report.**

- The Academic Head reports on drop-outs at the Academic Heads monthly meeting.

11. At the end of the term all completed and signed off class attendance registers (hard copies signed by the students and the ITS verified documents) must be handed in to the Programme Manager who will tick off that they have received it on a staff list, check and sign them. The Programme Manager will then hand all the checked registers, together with the programme time table (which must correspond with the registers) to the Academic Head who will verify on a staff list to acknowledge receipt of all documents and then handover to the CAS for safekeeping and auditing purposes for at least 3 years.

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5. MODERATION POLICY

5.1 Moderation

Moderation is a key process of a credible assessment system, which ensures that assessments were appropriately designed and conducted by the subject assessors.

Moderation may either be "internal" or "external". For DHET qualifications, "Internal" moderation within the college takes place at different levels. Moderation visits by DHET are also considered "internal' moderation. For Occupational programmes moderation is conducted within the college by the appointed moderator qualified against the relevant unit standard and registered with the required SETA. "External" moderation – called verification- is conducted by UMALUSI for DHET programmes; and the relevant SETA ETQA for Occupational programmes.

For DHET programmes, there are three stages of moderation: pre- assessment moderation; post-assessment moderation; moderation of Portfolios of Assessment and a 10% sample of student portfolios of evidence. The due dates for each of these stages are contained within the subject assessment and moderation plan, or the relevant Management Plan for: Report 191 Engineering Studies; Report 191 Business and Utility Studies; NC(V).

For Occupational programmes the internal moderation procedures will be conducted according the specifications of the relevant SETA.

Moderation procedures must be simple, clear and well-documented. All reports include sections for recommendations, comments and feedback to assessors which require completion.

5.2 Moderators

5.2.1 Internal college moderators have different roles w.r.t. DHET qualifications:

- For pre-assessment moderation: the designated relevant subject expert educator ; Programme Manager, Head of Department will moderate the instrument, tool with the analysis grid, where applicable, by the due date prior to assessment being conducted. This takes place for each of the required number of ICASS assessments.
- For post-assessment moderation: the nominated peer subject educator; Programme Manager, Head of Department will moderate a 10% sample (minimum 5 assessments) according to due dates of the relevant Management Plan. This takes place for each of the required number of ICASS assessments.
- Portfolio of Assessment and sample Portfolio of Evidence moderation: This has different role players for each level of moderation within the college:
  - At programme level: all portfolios of assessment are moderated by the Programme Manager for the educators; by the HoD for the Programme Managers; by the Academic Head for the HoDs
  - At campus level: the HoDs and Academic Heads conduct a 10% sample moderation
  - At college level: the relevant manager from the Education and Training Unit will conduct a 10% sample moderation
  - All of the above levels of moderation take place according to the relevant Management Plan.

5.2.2 For Occupational programmes the appointed, registered moderator will perform the moderation duties required by the relevant SETA.

NOTE: For both DHET and Occupational qualifications and programmes: The moderator may also be an assessor, but it is important that the moderator does not moderate his / her own assessments or portfolios.

5.3 The responsibilities of the moderator are:

- Pre-assessment moderation: to determine the quality and standard applied in the setting of the assessment task to ensure that the assessment is valid, sufficient , fair , without bias, current, and meets the requirements outlined in the syllabus or assessment guidelines for the subject. (this may only be applicable to some Occupational programmes)

- Post-assessment moderation: to determine the quality, standard and consistency of marking to ensure that student performance is correctly and accurately marked and recorded by sampling 10% of a range of assessments; as these marks are used to constitute the final ICASS mark sent to the DHET.

- Portfolio of Assessment and sample Portfolio of Evidence moderation: to determine the completeness; quality and standard of all the evidence required in each portfolio.

- At campus and college level, this includes monitoring which ensures that the assessment is planned, conducted and administered according to the college assessment policy and process

- Providing constructive feedback to assessors after each moderation. Where evidence does not meet the requirements for any of the above moderations, recommended improvements need to be included in the feedback.

ADDENDUM 1

IRREGULARITIES

1.1 Irregularities in assessment

- All irregularities, complaints or appeals must be reported to and formally lodged with the Programme Manager /Project Manager/ Academic Head on the campuses
- They must be recorded appropriately, e.g. on an appeals form
- Action taken must be reported in a written format

1.2 Irregularities resulting in assessment and moderation

The following are the kinds of irregularities which might occur:

1.2.1 Unethical behaviour by the learner:

- Cheating, copying or accessing assessments from other students' portfolios/ practical assignments

1.2.2 Unethical behaviour by an assessor:

- Not designing a new instrument for a new period of delivery.
- Not designing an instrument according to the specified weightings
- Responding to bribes, threats, etc. by favouring or disadvantaging one student over another
- Allowing personal bias (e.g. in relation to race, class, gender, educational background, ethnicity or religion) to influence assessment judgements
- Not making appropriate arrangements for students with disabilities
- Judging the student achievements incorrectly, interpreting the evidence inappropriately

1.2.3 Unethical behaviour by a moderator:

- Responding to bribes or threats
- Showing bias which could influence a moderation judgment
- Purely shadow moderating; rather than doing qualitative moderation
- Judging achievements incorrectly or interpreting the evidence inappropriately

In the event of unethical behaviour by any of the above mentioned role players a non-conformance report will be completed by the Academic Head/ Campus Manager and appropriate disciplinary steps will be taken.

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ADDENDUM 2

APPEALS PROCEDURE

1.1 Assessment Appeals

A. Appeals procedure for national qualifications summative assessments

If the student disagrees with the assessment outcome, the student must discuss it with the assessor. The assessor and student should try to work out a mutually satisfactory solution.

If the student is not satisfied with the proposal above, he/she may complete the appeals form in writing and forward it as soon as possible to the Programme Manager/Project Manager of the department. The student must clearly motivate the reasons for the appeal. The Programme Manager/ Project Manager must call a meeting with the assessor and the student as soon as possible.

The Programme Manager/ Project Manager may:

- ask the assessor to remark the student's assessment
- ask the assessor to remark the student's assessment with the moderator present.

The outcome must be recorded in writing, kept with the learner's records and forwarded to the Programme Manager/Project Manager.

C Coetzee
PROCESS OWNER:

7 September 2015
DATE:

Beech
APPROVED BY CEO/PRINCIPAL

05 October 2015.
DATE:

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ASSESSMENT & MODERATION POLICY FOR DHET and OCCUPATIONAL QUALIFICATIONS

1. ASSESSMENT POLICY

Northlink has adopted an Outcomes Based approach to Education and Training system for assessment. It lays emphasis on the assessment of outputs and end products, which emphasises outcomes and competencies.

Assessments focus on assessing what students can do, as well as what they know and how they integrate generic abilities (critical cross-field outcomes) to demonstrate achievement.

Assessment is done to the standard specified in a registered qualification. The assessment process takes on a broad range of assessment strategies and a variety of assessment instruments and methods. A student is certificated on meeting the pass requirements of the relevant qualification.

The most important purpose of assessment is to judge the appropriate performance of students so that qualifications may be awarded.

Northlink College will comply with the principles of the NQF that underpin assessment policies, systems and procedures:

- **Integration** - Learning and assessment form part of the academic system which provides for the establishment of a unifying approach to education and training.
- **Relevance** - Learning and assessment must remain responsive to national development needs.
- **Legitimacy & Credibility** - Legitimacy and credibility are achieved by being transparent in terms of the standard expected and by using fair, valid, reliable and practical assessment approaches, methods and instruments which have international and national value and acceptance.
- **Access** -.To address special needs to learning at each level to facilitate students' progress. Provision for students with special educational needs: Once it has been identified that a student may have a barrier which could affect performance during assessment, Student Support Services will be consulted as to the appropriate assistance required. This is to be correctly documented and approved by the relevant authorities.
- **Progression** -.To ensure that that the qualification framework permits individuals to move through the levels of the national qualification via different, appropriate combinations of the components of the delivery system
- **Validity** -. To ensure assessment covers a broad range knowledge, skills, values and attitudes (SKVAs) needed to demonstrate applied competence
- **Authenticity** – Students are required to authenticate evidence by signing each evidence component in the assessment process.
- **Flexibility** - To allow for creativity and resourcefulness when achieving learning outcomes, to cater for different learning styles and use a range of appropriate, assessment methods, instruments and techniques.
- **Portability** - Learning and assessment ensure that students may transfer learning credits

between qualifications or institutions, including credits for NSC English, Mathematics, Mathematical Literacy at Grade 12 level.

- **Articulation** - To allow for vertical and horizontal mobility in the education system when accredited pre-requisites have been successfully completed
- **Reliability** – To assure assessment practices are consistent so that the same result or judgement if the assessment is replicated in the same context. This demands consistency in the evidence; therefore, careful monitoring of assessment is vital.
- **Fairness and transparency** – to verify that no assessment process or method(s) hinders or unfairly advantages any student.
- **Practicability and cost- effectiveness** – To integrate assessment practices within an outcomes-based education and training system and strive for cost and time- effective assessments; inclusive of practical assessments.

Northlink will use the following assessment methods:

Diagnostic assessment - pre-tests will determine the entry level of competence

Formative assessment - during the process of learning the educator/assessor will assess the progress to determine the progress of the student. During this stage the strengths and weaknesses of students will be determined and feedback on the progress will be discussed with them.

Summative assessment - This is per type of qualification:

1. DHET Qualifications:
   - Internal Continuous Assessment (ICASS) as per the requirements of the qualification. This is conducted according to the relevant assessment plan. The results are recorded, then calculated according to the relevant weightings to make up the year mark/ ICASS mark which is sent to DHET on the due date prescribed in the relevant management plan.
   - NC(V) vocational subjects also complete the nationally set ISATs required by the relevant programme. The ISAT mark is sent to DHET on the due date prescribed in the NC(V) management plan.
   - External Examinations as per the relevant national timetable sent out by DHET. These papers and memoranda are set by external examiners. Marking processes may vary as determined by DHET. All results are released by DHET after inclusion of the relevant year marks/ICASS and ISAT marks – NC(V) after calculation using the appropriate formula

2. SAQA Occupational Qualifications: This is conducted on completion of each unit standard. Some qualifications may require an integrated Final Summative Assessment. All is according to the relevant qualification requirements