

# **Transforming the accounting profession through Thuthuka: An outcome-based evaluation of the Thuthuka Bursary Fund programme as implemented at Stellenbosch University**

by

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## **Declaration**

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## **Abstract**

Transformation is not dependent on financial forces alone and therefore a more holistic approach to transformation is required. The South African Institute of Chartered Accountants (SAICA) realised that an intervention is required and therefore launched the Thuthuka Bursary Fund programme. The aim of the programme is investing in skills development of individuals of colour in order to promote racial diversification in the accounting profession together with addressing scarce skills. Although there are many bursary programmes, they merely provide funding and do not actively facilitate the initiative's success. Apart from funding, students require social and emotional support. The Thuthuka programme offers a comprehensive programme to facilitate the success of students completing their degree programme.

The study evaluated the Thuthuka bursary programme, as implemented at Stellenbosch University, to determine the success of the programme in supporting students, ensuring academic success, and contributing towards transforming the accountancy profession. The Kirkpatrick Evaluation Model was applied, to measure the impact of the programme on four different levels. Qualitative and quantitative research methodologies methods were used to collect data from current students, alumni and programme staff through interviews and questionnaires. Secondary data analysis was completed through the interpretation of quantitative data previously collated on enrolment and throughput statistics.

The study found that the Thuthuka bursary programme makes a significant impact on the lives of the bursary recipients. The funding as well as academic and other support make an invaluable contribution in the completion of their studies. Based on statistics, the national Thuthuka bursary programme contributes, to an extent, to changing the demographic composition of Chartered Accountants by having added over 1400 CAs of colour since the inception of the programme. Key recommendations from the findings include incorporating more workshops that see to the emotional and mental well-being of students, additional academic support, integrating more real-life application of themes in the curriculum and better promotion of the bursary programme to improve the programme. Based on the study it was found that further support for completion of professional examinations can be incorporated in the programme at earlier years of the programme in order to maximise the success of the programme.

## Opsomming

Transformasie is nie afhanklik van finansiële aspekte alleen nie en daarom word 'n meer holistiese benadering tot transformasie vereis. Die Suid-Afrikaanse Instituut van Geoktrooieerde Rekenmeesters (SAIGR) het besef dat 'n ingryping nodig is en het daarom die Thuthuka-beursfonds-program van stapel gestuur. Die doel van die program is om in vaardigheidsontwikkeling van individue van kleur te belê om rassediversifikasie in die rekeningkundige beroep te bevorder tesame met die aanspreek van skaars vaardighede. Alhoewel daar baie beursprogramme is, bied dit slegs finansiering en vergemaklik dit nie die sukses van die inisiatief nie. Afgesien van befondsing, benodig studente sosiale en emosionele ondersteuning. Die Thuthuka-program bied 'n omvattende program om die sukses van studente wat hul graadprogram voltooi, te vergemaklik.

Die studie het die Thuthuka-beursprogram, soos geïmplementeer by die Universiteit Stellenbosch, geëvalueer om die sukses van die program te bepaal om studente te ondersteun, akademiese sukses te verseker en by te dra tot die transformasie van die rekenmeestersberoep. Die Kirkpatrick-evalueringsmodel is toegepas om die impak van die program op vier verskillende vlakke te meet. Kwantitatiewe and kwalitatiewe navorsingsmethodes is gebruik om data van huidige studente, alumni en program personeel deur middel van onderhoude en vraelyste in te samel. Sekondêre data-analise is voltooi deur die interpretasie van kwantitatiewe data wat voorheen op inskrywing- en deurvloei statistieke versamel is. .

Die studie het bevind dat die Thuthuka-beursprogram 'n beduidende impak op die lewens van die beursontvangers het. Die finansiering, sowel as akademiese en ander ondersteuning, lewer 'n waardevolle bydrae tot die voltooiing van hul studies. Op grond van statistieke dra die nasionale Thuthuka-beursprogram tot 'n mate by tot die verandering van die demografiese samestelling van geoktrooieerde rekenmeesters, deur meer as 1400 GR's van kleur sedert die program begin is by te kon dra. Belangrike aanbevelings uit die bevindinge sluit in die inkorporering van meer werkwinkels vir die emosionele en geestelike welstand van studente, bykomende akademiese ondersteuning, integrasie van meer werklike temas in die kurrikulum en beter bemaking van die beursprogram om die program te verbeter. Op grond van die studie is gevind dat verdere ondersteuning vir die voltooiing van professionele eksamens vroeër jare van die program in die program geïnkorporeer kan word om die sukses van die program te maksimeer.

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## List of Acronyms and Abbreviations

AGA	Associate General Accountant
APC	Assessment of Professional Competence
CA	Chartered Accountant
COB	Call Order Bar
CPD	Continuous Professional Development
CTA	Certificate in the Theory of Accounting
EMS	Economic and Management Science
HEI	Higher Education Institution
ISFAP	Ikusasa Student Financial Aid Programme
ITC	Initial Test of Competence
NCHE	National Council for Higher Education
NDP	National Development Plan
NFF	New Funding Framework
NPHE	National Plan for Higher Education
NSFAS	National Student Financial Aid Scheme
PGDA	Post Graduate Diploma in Accounting
RDP	Reconstruction and Development Programme
SA	South Africa
SAICA	South African Institute of Chartered Accountants
TBF	Thuthuka Bursary Fund
TEFSA	Tertiary Education Fund of South Africa
TIPP	Training Inside Public Practice
TOPP	Training outside Public Practise
VUCA	Volatility, Uncertainty, Complexity, and Ambiguity

## Chapter 1: Research overview

### 1.1 Introduction

Although there have been transformation efforts in the education sector since 1994, the South African Institute of Chartered Accountants (SAICA) realised that it will require more time to correct the imbalances of the past and consequently introduced different transformation initiatives (Barac, 2015:76). In order to transform the accounting profession, by promoting professional inclusivity, the SAICA realised that the use of economic forces alone will take too long and that there is a requirement for large-scale intervention in order to redress the situation (Barac, 2015:80). The Thuthuka project is arguably one of the most significant transformation initiatives by any South African professional organisation. The intent of the Thuthuka project is to invest in human and institutional capacity development with the focus not only being on changing the race demographics of the accounting profession, but also addressing the country's scarce and critical skills (Barac, 2015:76).

It's not hard to fathom why the CA(SA) qualification is continuing to dominate the accounting profession in South Africa. The profession opens an array of career opportunities in the finance and business sectors (Verduyn, 2014). The CA(SA) qualification is also sought after because chartered accountants are renowned for their technical competence, professional standards, and absolute accuracy. Furthermore, the CA(SA) qualification is recognised worldwide (Verduyn, 2014).

The need for the equitable development of future chartered accountants is highlighted by the shortage of black chartered accountants (CAs) in South Africa (Wiese, 2006:151). Records from 2001 indicate that only 6.7% of the total number of registered South African CA's were black. This therefore consequently led to the largest transformation initiative being implemented in 2002, when the Thuthuka project was launched by the SAICA together with the Departments of Labour and Education (Wiese, 2006:153). It was noted that the targets set for black and coloured chartered accountants (CAs) were in previous years not achieved (Mulder, 2003). The main reason that these targets were not met was due to the fact that the majority of the black and coloured trainees were completing their studies on a part-time basis. These students could not afford to study without earning an income, which consequently led to them completing their studies through long distance learning. As a result of the long distance, part-time students deviated from the full-time students (Mulder, 2003). It has also been noted that there is a shortage of talented university graduates who choose a career in accounting (van Zyl & de Villiers, 2011:58). Various factors contribute to an individual's career choice, especially in the accounting profession. Reports show that there are three highest ranked factors that influence an individual's profession choice. These factors are parental influence, job

satisfaction and cost of education (van Zyl & de Villiers, 2011:58). Another reason offered is that many students who arrive at higher education institutions are underprepared for their studies. Such students often come from the worst resourced schools in the so-called previously disadvantaged communities (Barac, 2015:78). At these schools there is often absenteeism of adequately qualified teachers and career guidance is inadequate (Barac, 2015:86). Based on an assessment in The Global Competitiveness Report 2012–2013, South Africa is ranked second-last for the quality of mathematics and science education. Poor numeracy and language skills, financial restrictions, poor study skills, and a lack of family understanding of higher education's challenges are other more prevalent obstacles that impact on learning at higher educational institutions (Barac, 2015:78).

In order to address the aforementioned challenges and to develop the demographic composition of Chartered Accountants in South Africa, a comprehensive programme would be required. Butler (2014) as cited in Barac (2015:81) “suggested that programmes providing funding from public–private partnerships, students engaging in living-learning communities and being exposed to mentoring, tutoring and internship opportunities were most effective”. The aspects stated above are embodied in the Thuthuka Bursary Fund, making it a comprehensive and holistic scholarship model addressing both students’ lifestyle and needs.

## **1.2 Background**

In South Africa, there is a disproportionately low number of black Chartered Accountants in relation to the demographic statistics of the country. Barac (2015:76) argues that the “imbalances within the education system contribute significantly to the inequitable racial representation in the South African accounting profession”. Factors contributing to the exclusion of the full participation of black South Africans in the accounting profession can be attributed to professional/occupational and social closure. Professional closure (also known as occupational closure) is the phenomenon that, traditionally, encompasses exclusion based on class, race and gender differences within a particular profession or occupation (Barac 2015:77). Recently, as indicated by Barac (2015:77), professional closure has been expanded to include social closure whereby segregation is based on professional credentials and education. This is based on Weber’s work on the social closure phenomenon and investigation into the social stratification process. In the accounting profession professional closure is currently achieved by means of prescribed practical training, accredited education programmes, stringent examinations and registration or licensing of individuals then considered worthy of being called practitioners (Barac, 2015:77). A question that arises is whether support for black students should be provided throughout their education process by the South African accounting profession (Barac, 2015).

According to Badat (2010:4) there were a variety of transformation-oriented initiatives, including funding, pursuing institutional change that have been implemented post 1994. A wide range of goals and imperatives in and through education were realised through the South African Constitution of 1996 and the 1997 Act and White Paper. Specific goals that were called to be advanced as part of the vision of White Paper include developing and implementing funding mechanisms that support the goals of the national higher education plan. Over the past few years there have been several achievements including the establishment of the National Student Financial Aid Scheme (NSFAS), which is a performance-related funding framework that is aimed at achieving social redress for disadvantaged students. Inadequate public funding and academic development initiatives that provide sustenance to under-prepared students have negative consequences for the quality of graduates, with the necessary knowledge, competence and skills, that are produced and negatively affect economic development (Badat, 2010:5-8). It is evident that there is insufficient public funding of higher education despite the legacy of past injustices and the expectations of and new demands on universities. One of the areas that require additional funding of higher education is assigned funding for academic development initiatives of good quality that improve justness of opportunity and outcome. Curriculum transformation, innovation, and renewal to develop the proficiencies of institutions, in order to meet the graduate needs of the economy and society, are also areas that require additional funding. The National Student Financial Aid Scheme (NSFAS) is currently sufficient for providing equal access and opportunities for talented students coming from needy and lower middle-class families. Despite the successful establishment of the National Student Financial Aid Scheme (NSFAS) and the provision of funding to promote redress there is still a deficit of effective support for all eligible needy students (Badat, 2010).

### **1.3 Problem Statement**

There have been transformation initiatives in place in order to facilitate the enrolment of more students of colour within universities. Apart from limited access to university admission having previously been a barrier for students, the funding of their studies remains a hindrance. There have also not been many students who choose to become Chartered Accountants. Many students from marginalised groups now have opportunities which they might not have previously had. There are many financial aid schemes that provide students with funding in order to further their education. In many instances these financial aid schemes merely provide monetary support to the students. Although these funding mechanisms contribute to transformation by affording students, who might have previously not been able to further their education, the opportunity to study towards becoming a Chartered Accountant, they do not contribute other tangible benefits that assist students to successfully complete their studies, nor develop any other pervasive skills which would assist the students to enter the job market. There

are various funding initiatives, but what other tangible benefits do they offer students other than monetary support? Unlike the other financial aid schemes, the Thuthuka Bursary Fund is aimed at not only providing financial support, but also academic, emotional, social and administrative support to students in order to produce well-rounded job entrants for the accountancy profession.

Although there has been improvement in the representation of black and female students in higher education there are still inequalities in the representation of these groups among qualification levels, across institutions and academic programmes. Considering high drop-out and poor pass rates, academic development programmes need to be implemented in order to support students to guarantee equity of opportunity and outcome (Badat & Sayed, 2014:143).

Many bursaries are programmes established by companies in an attempt to address the educational gap but fall short due to the fact that they only provide funding and do not actively facilitate the initiative's success (Accountancy SA, 2012). In the article featured in *The Chronical of Higher Education*, it is mentioned that there needs to be a caring culture in order to successfully educate students. Students require financial, academic, mentor and social support, specifically those who are the first in their families to attend college (Anonymous, 2010). According to King (2013), many students face tremendous challenges on the path to their educational success such as feelings of guilt for leaving their families behind, not being able to keep expected high grades, and feeling uneasy about the difference between their privileged classmates and themselves. Some of these students are lucky to make it through with some help from others or on their own, while others simply fall through the cracks. Based on the statistics in the article, it is more likely that less students from a lower-income household graduate and this is not solely attributed to lack of finances, but rather social issues (King, 2013). Providing financial support and giving admission to low-income students is not enough. Social and emotional support need to be provided for the course of the educational journey of these students. In order to facilitate the participation of more individuals from diverse backgrounds in the job market, support initiatives should be implemented in educational institutions (Barac, 2015). Not many programmes offer a comprehensive programme to facilitate the success of students completing their degree programme. Quantifiable indicators of student attainment are often included in defining the concept of success. By only utilising quantifiable indicators to measure the level of student success important qualitative facets of student life might be excluded (José Sá, 2020: 420). Therefore, in order to measure the success of a programme various other factors should be taken into account.

The key problem is lack of success in transforming the sector, the need to investigate whether the more integrated support approach adopted in the Thuthuka support programme increases the success rate of students, and whether further support is needed to maximise success.

#### **1.4 Research Objectives**

The aim of the study is to determine how a funding initiative can contribute to transformation and promoting growth in the accounting profession. The objectives of the study are as follows:

1. To review relevant literature on the role of education and financial assistance to promote social transformation and the impact of training can be assessed
2. To provide an overview of the Stellenbosch University Thuthuka Bursary Fund Programme
3. To apply the Kirkpatrick training impact evaluation model to measure the success of the Stellenbosch University Thuthuka Bursary Fund Programme
4. To offer recommendations to the Stellenbosch University Thuthuka Bursary Fund Programme to promote the success of the programme

#### **1.5 Delimitations of the Study**

The study will be delimited to the Thuthuka bursary programme, as implemented at the School of Accountancy at Stellenbosch University, and its success in transforming the demographic statistics of Chartered Accountants of colour. The reader should note that through the application of the Kirkpatrick four level evaluation model, four levels are evaluated and sample sizes across the four levels of evaluation differ. The difference in sample sizes is further explained in more detail later in the report. For logistical reasons and to avoid possible recollection bias, only the 2021 students were included in the Level 1 reaction assessments. At level 2 only historical data pertaining to the Stellenbosch Thuthuka Bursary students are scrutinized. For determining certain outcomes at Level 3 in the study data will be delimited to CTA groups from 2011 to 2020. At level 4 of the evaluation again only Stellenbosch University Thuthuka Alumni were targeted for inclusion in the interviews. Overall focus will however be on transformation and further how the Thuthuka programme facilitates and contributes to transformation in the field of accountancy.

#### **1.6 Research Methodology and Design**

In order to measure the success of the implementation of a programme, the programme needs to be evaluated. The study will be an outcome-based evaluation of the Thuthuka bursary programme as implemented at the School of Accountancy at Stellenbosch University. For the purpose of this study the Kirkpatrick Evaluation Model will be applied, which focusses on four

levels of evaluation. All four levels will be discussed, but the main focus will relate to the last level which will evaluate whether the Thuthuka programme achieves their objective of the transformation of the accounting profession in regard to increasing the total number of qualified Chartered Accountants of colour.

The study will investigate historical enrolments of students of colour for the Accountancy programme at the School of Accountancy before and since the implementation of the bursary fund in 2007. Further, the statistics of the number of Chartered Accountants of colour who have successfully registered as CAs(SA) since the inception of the national programme will be analysed in order to get an idea of the results that the overall bursary programme delivers.

Statistics and data on the total enrolments pre- and post the implementation of the bursary fund will be collected from the School of Accountancy database. The study will analyse data and statistics of enrolments and throughput rates of students of colour who were part of the Thuthuka Bursary Fund. Statistics on the total registered CAs will be gathered from the SAICA's official website. Information to assess the Thuthuka programme, as implemented at the School of Accountancy, will be collated from historical data on the monitoring of the programme. This information will be used to ascertain whether students were successful in the completion of their studies.

A questionnaire will be used to gather the relevant information from students regarding their learning experience as well as the impact of the Thuthuka Bursary Fund (TBF) programme. Information about the Thuthuka Bursary Fund programme as implemented at The School of Accountancy, will be added to the report to provide substance of the degree to which the TBF programme incorporates financial support, together with academic, emotional, social and administrative support. Alumni profiling, which was previously completed by the Thuthuka group at Stellenbosch University will be utilised as a resource in this report. Interviews will also be conducted with selected TBF Alumni to gather information on their perspective of the role and impact of the TBF in the journey of becoming a CA(SA). The purpose of the interviews is also to depict their success stories and to demonstrate the impact that the bursary fund had on their lives. The purpose of the questionnaires and interviews are to solicit whether the Thuthuka programme achieves their objective of the transformation of the accounting profession.



## **1.7 Chapter Outline**

The study comprises of six chapters and the outline is as follows:

### Chapter 1

This chapter provides an outline of the background and purpose of the study. The chapter includes the research problem and objectives as well as the research design and methodology of the study.

### Chapter 2

In this chapter literature on access to education as well as student financial assistance is explored. The focus in this chapter is mainly about broadening access to education and training. Emphasis is also on measuring the successful completion of education programmes as well as determining whether the training programme achieved the intended impact.

### Chapter 3

This chapter provides an overview of the implications of various legislation on transforming the higher education system and the impact on society in terms of transformation. It also includes the micro policy relating to Stellenbosch University.

### Chapter 4

The research methodology is outlined in this chapter. The different methods through which data will be collected is delineated in this chapter.

### Chapter 5

In this chapter the researcher undertakes to apply the four levels of the Kirkpatrick Evaluation Model and to analyse the findings of the application of the model.

### Chapter 6

The conclusion and recommendations of the findings of previous chapters are contained in the final chapter. The study is concluded, and the most evident points are summarised, and recommendations are made based on findings.

## **Chapter 2: Social transformation and the evaluation of the success of training programmes**

### **2.1. Introduction**

This chapter aims to explore the factors that contribute to redress and the attainment of social justice in education for students from marginalized groups and previously disadvantaged backgrounds. As the literature aims to determine the role of education and financial assistance to promote social transformation, literature on various funding mechanisms will also be explored. The NSFAS, ISFAP and Thuthuka Bursary Fund will be discussed. In fulfilment of the first objective, this chapter further seeks to determine how training and personal development can contribute to transformation. In order to measure the success of the implementation of a programme the programme needs to be evaluated. We therefore require a measure to ascertain the success of the programme. For this purpose, we look at the Kirkpatrick Evaluation Model, which focusses on four levels of evaluation. All four levels will be discussed, but the main focus will relate to the last level which will evaluate whether the Thuthuka programme achieves their objective of the transformation of the accounting profession in regard to increasing the total number of qualified Chartered Accountants of colour.

Critical accounting researchers have accepted that the social context of accounting needs to be examined in order to understand the significance of accounting and its development (Lodh & Gaffikin, 1991). In order to explore how accounting is related to politics, society and organisational functioning, a wide range of theoretical and methodological underpinning have been considered (Lodh & Gaffikin, 1991). Critical research surpasses the boundaries between objective and subjective research which therefore makes it difficult to define from a single perspective (Gendron, 2018). Marginalization can be viewed as a fundamental concept of critical research. Richardson, as cited by Gendron (2018:6), states that “the critical accounting project contributes to the emancipation of society by providing evidence of the way that accounting limits or distributes ‘life-chances’”. Gendron believes that it is important to develop a better understanding of the marginalisation process questioning whether it should be viewed as a relative or absolute concept. In absolute terms the consideration of class, race and gender will continue to be important trajectories for reasoning the exclusion to operate on certain interests, discourses and people (Gendron, 2018). From a prescriptive stance, critical research can also be measured in terms of Burrell and Morgan’s (1979) “sociology of radical change”. In this regard a political commitment is instituted in that either the status quo is supported, or some form of social change is promoted (Gendron, 2018). Although the concepts of social, critical, and emancipatory accounting research are not new phenomena it has not achieved the ultimate goal of social justice, moving towards an equitable social order and transforming social relations (Huber, 2019).

### **2.1.1. Social Transformation, Social Justice and Inclusivity**

Rapid growth in transnational linkages characterised the last quarter of the twentieth century which affected politics, the economy, culture, society, the environment, as well as interpersonal relations. Social transformations arose as a result of these global processes (Castles, 2001:13). Castles (2001:14) asserts that “[s]ocial transformation studies can thus be understood as the analysis of transnational connectedness and the way this affects national societies, local communities, and individuals”. Social transformation can be understood as societal and cultural change as a response to war, political disturbances, or economic growth (Castles, 2001:15). In the context of globalisation, regionalisation, and the emergence of various forms of supranational governance, all types of societies, albeit in developed or less developed areas, are affected by social transformation (Castles, 2001:18). The study of social transformation involves the scrutiny of the various ways in which globalising forces have an impact on groups that are characterised by highly diverse political institutions, economic and social patterns, historical experiences, and cultures (Castles, 2001:18-19). Social transformation studies can be conceptualised as a research field that facilitates positive instructions for political and social action for assisting the improvement of livelihoods of communities as well as coping with global change consequences (Castles, 2001:19).

Upon democracy in South Africa transformation, which encompasses political, economic and social imperatives and aspirations, trailed after apartheid (Wangenge-Ouma, 2010:81). The post-apartheid state was mandated to clear the apartheid paraphernalia, inter alia marginalisation, institutionalised racism, and deprivation, and mitigate its effects in the country upon democracy in 1994. In order to facilitate transformation of the social, economic and political structures and institutions in South Africa, aligned with post-apartheid state aspirations and ideals, various strategies have been disseminated. Higher education continues to be a subject of transformation (Wangenge-Ouma, 2010:481-482). Reproductive and transformative elements form part of educational systems. With education the good is reproduced and the bad transformed, but the good and the bad are however value-based and naturally fundamentally political. The balance and tensions among these elements are conditioned by governance and power relations. The socio-cultural and socio-political context influence societal transformation that are in line with the notions of social justice (Desjardins, 2015:239).

The black majority were denied equal education outcomes and opportunities based on a racially-based system of inequality of apartheid and colonialism (Badat & Sayed, 2014:128). As reported by Sehoole & Adeyemo (2016:1) an unequal and prejudiced higher education system was inherited by the post-apartheid government which limited the access to educational opportunities to the black majority and promoted preferential access to higher education for whites. This resulted in the new government prioritising the adoption of policies that would increase access to education for all South Africans (Sehoole & Adeyemo, 2016:1). From a policy perspective noticeable commitment has been made to broaden access to education to a diversified group of South African students (Leibowitz, & Bozalek,

2014:91). A required condition for the elimination of historical and structural educational inequalities experienced by black South Africans is equality of treatment and opportunity. Another aspect that is critical for social justice is good quality public education. There has been evidence of integration in higher educational institutions through increased participation in education. There is however still the prevalence of weak participation of disadvantaged groups in higher education. This can be attributed to the shortcomings in the South African schooling system particularly for students coming from poor and working-class backgrounds (Badat & Sayed, 2014).

The increase and broadening of access to university education together with the promotion of social justice in the system was supported by the higher education policy context in South Africa. Through the establishment of policy and legislative reforms many changes in the sector were visible (Wilson-Strydom, 2011:407). A main concern over the past two decades has been how to make education more inclusive in South Africa (Bozalek & Boughey, 2012:688). Bozalek & Boughey uses Fraser's normative framework on social justice to investigate the theoretical rationalities underlying the problematic representations regarding inclusivity in higher education in South African policy and practice (Bozalek & Boughey, 2012:689). Based on Fraser's work, social justice can be regarded as the equal and full participation in social interactions. Fraser identifies three components that impact on participatory inclusivity: economic, cultural and political. In terms of the economic component, material resources should be equally distributed. Regarding the cultural component, social arrangements should facilitate respect for all participants in order to create opportunities to achieve social esteem. The political dimension encompasses representation where individuals have influence and a voice in decisions which concern them (Bozalek & Boughey, 2012:689-690). Using the political framework one can determine who is included or even excluded from justice claims in higher education. The political dimension could be regarded as the more severe dimension in relation to the other two dimensions as wrongful exclusion from consideration for distribution, recognition and representation can occur (Bozalek & Boughey, 2012:690). In order to facilitate redress, there needs to be a political commitment that institute measures favouring disadvantaged groups through positive discrimination. For the purpose of social advancement of persons from marginalised and socially disadvantaged groups, redress measures are also important (Badat & Sayed, 2014:128). With the aim of overcoming discriminatory social justice conditions existing impediments that prevent participatory parity need to be demolished. The incorporation of all three dimensions is required in order to achieve participatory equality. Fraser also differentiates between transformative and affirmative approaches to manage injustices. Although affirmative approaches address inequalities that are caused by social arrangements, they do not tackle the underlying social structures that are at the core of these inequalities. On the contrary, transformative approaches address the underlying causes of inequities (Bozalek & Boughey, 2012:690).

Transformation of the established higher education system is required from the new democracy. A key element of this transformation is to increase the participation of women and black individuals

(Shackleton, Riordan & Simonis, 2006:572). According to Seepe (2017:122) transformation and redress can be considered as going beyond matters of representation, the abolition of discriminatory practices and broadening access. The Education White Paper 3 and National Plan for Higher Education (NPHE) are South Africa's efforts in order to address socio-economic and historical challenges that were faced in the colonial and apartheid era (Seepe, 2017:123). According to Bitzer and Bezuidenhout, as contended in Du Preez, Simmonds & Verhoef (2016), "transformation should be regarded as an opportunity for realising the vision of quality education for individuals who are qualified thereof at our institutions". Transformation is not easily quantifiable. Various authors mention that there is too much focus on excessive performativity rather than focusing on deep transformation which involves cultural change (Shackleton, Riordan, & Simonis, 2006:578). Within the South African context, transformation encompasses an array of complex and interdependent interactions which include among others race, ethnicity, class and gender which is perceived differently by various groups and individuals (Shackleton et al., 2006:578). There is a requirement from the state of universities to promote economic and socio-political transformation (Reddy, 2004:5). Two opposing tendencies have emerged from the country's macro-economic state policies and globalisation constraints due to the nature of the country's transition to a democratic regime. On the one hand, there is an expectation from universities of performing as viable 'corporate enterprises' to produce graduates that facilitate steering South Africa into a competitive global economy. On the other, universities are expected to contribute to the public good and produce critical citizens that can advance the developmental goals of the country (Reddy, 2004:5).

The year 1995 marked the establishment of the National Council on Higher Education (NCHE), whose mandate was advising the Minister of Education on how to restructure higher education in a way that contributes to reconstruction and development (Reddy, 2004:34). The three areas, namely participation, responsiveness and governance, is the focus of the National Council on Higher Education (NCHE) proposals (Reddy, 2004:35). 'Participation' is aimed at increasing the number of students who have access to higher education, which is a process that is referred to as massification and moving away from an elitist system. More funding; changes in institutional functions and structures; diverse programmes, curricula and qualifications; and 'multiple entry and exit points' are required when more black and poor students are brought to universities and technikons (Reddy, 2004:35). In regard to 'responsiveness', higher education institutions need to engage with broader societal problems. To define the relationship between higher education institutions, the state, and various stakeholders the Commission called for 'co-operative governance' with the role of the state being one of steering and co-ordinating. Specific proposals were developed focussing on the areas of a single, co-ordinated higher education system, co-operative governance and goal-oriented funding (Reddy, 2004:36).

A major concern on the agenda to transform education post-1994 was the financing of education (Badat & Sayed, 2014). Funding was suggested by government, as a method to broaden access to education and to provide resources that can aid with the success of students qualifying to enter higher education to achieve equal access (Schoole & Adeyemo, 2016:6). The goal was to eliminate the racially skewed allocation of resources. Efforts to increase access and to expand opportunities for underprivileged groups are compromised by the lack of funds for financial aid and academic development (Badat & Sayed, 2014). Social inclusion is exemplified by the employment of loans and bursaries that facilitates the realisation of young South African student's potential, who qualify to study at higher education institutions. Assisting poor students in addition to dealing with academic needs of academically under-prepared students is a social redress measures facilitated by the use of foundation programme funds and teaching development grants. Not only does this contribute to institutions becoming more accountable for equity and access, but also being liable to government for the utilisation of resources in the achievement of equitable access and outcomes (Schoole & Adeyemo, 2016:6).

Earmarked funding is allocated in accordance with specific policy and for particular activities and programmes to address inequalities serving as a redress measure in higher education. Student financial aid is among the areas suggested for earmarked funding (Reddy, 2004:64). Wangenge-Ouma (2010:483) indicates that most earmarked grants are reserved for funding for the National Student Financial Aid Scheme (NSFAS). As the research is about funding as a transformational instrument, goal-oriented funding will be further discussed later in this section.

### **2.1.2. Funding and access to higher education**

There is a prevalent concern whether to regard higher education as a public or a private good (Ntshoe & de Villiers, 2008:19). In economic terms, private goods are goods that you have to pay for in order to consume and once consumed; no one else can utilise it. Public goods are non-excludable therefore, no one can be excluded from the use thereof. The debate around higher education being a public or private good is much more complex, making the financing of higher education a rather controversial issue. Holden & Aslam (2014) contends that in economic terms education cannot be regarded as a public good, which is non-excludable and non-rivalrous. As it is both excludable and rivalrous it should rather be regarded as a merit good, with its acquisition having positive consequences thus making government interventions in education justifiable. The question arises whether education should promote redress and equity or be geared towards the promotion of global competition or neo-liberalism (Ntshoe & de Villiers, 2008:19). Higher education has direct and indirect benefits (Ntshoe & de Villiers, 2008:19). Direct benefits include higher income where indirect benefits comprise of the children of educated parents receiving intergeneration benefits (Ntshoe & de Villiers, 2008:19). It is difficult to distinguish and quantify the social and private costs and benefits of higher education (Ntshoe & de Villiers, 2008:20). Ntshoe & de Villiers (2008) claims that it is widely believed that higher education institutions should be publicly funded because they receive tax benefits as well as public subsidies. The provision

of state subsidies is also justified by the notion that should higher education be left to the market to supply, there would be an undersupply of education at a substantial price. Higher education is seen by Blaug (1975) as a 'quasi-public good' that should be subsidised. In this regard Ntshoe & de Villiers argues that university degrees offer benefits both to the individual that holds the degree, as well as the broader community that benefits from the knowledge that this person brings into the market. As such, it can be argued that society should partly contribute towards the financial implications of attaining a degree.

Achieving equal access to higher education remains an illusion in the country although mechanisms were established to improve access and participation in higher education by particularly previously disadvantaged communities (Wangenge-Ouma, 2012). Attaining a qualification comes at a price and that price is ever increasing. The high cost of tuition in higher education can be ascribed to various factors. One of the main influences is the lack of government funding, which is the largest revenue source of universities (Calitz & Fourie, 2016). There seems to be pressure on government to provide affordable primary and secondary education, resulting in a decline in tertiary education funding (Calitz & Fourie, 2016). Universities need to regularly increase tuition fees as a result of declining state funding in order to make up for this shortage (Wangenge-Ouma, 2012). With this in mind, who pulls at the shortest end? Structural inequalities limited educational opportunities in South Africa in the past and its effects still linger on. New students, those who are now deemed qualified and who would have not in the past gained admission to higher education, will more likely be more financially needy than those who come from more socio-economically elite families, irrespective whether the educational system is expanding from elite to a more representative student population (Wangenge-Ouma, 2012). It is evident that more enrolment opportunities are available to students from socio-economic groups with more social, cultural and particularly financial capital (Wangenge-Ouma, 2012). According to Ntshoe & de Villiers (2013) students from working-class families are unable to maximise educational opportunities, which includes bursaries and loans, as a result of a lack of required cultural and social outlooks. At the same time, the cultural capital of the upper- and middle-class families are transmitted to their offspring that alternates or enhances the transmission of economic capital as a means of preserving class, status and privileges across generations (Ntshoe & de Villiers, 2013). According to Wangenge-Ouma (2012) "reforms to student financing are critical in enhancing access in an expanding system characterised mainly by financially needy students."

## **2.2. Role of student financial support schemes**

Greater responsiveness of the higher education sector to the changing social environment, a policy of increased participation, and increased cooperation between the higher education sector, the state and civil society are the three pillars that determine higher education funding in a democratic South Africa (Ntshoe & de Villiers, 2013).



Indications from research about student financial assistance are that there is a relation between the impact of student financial aid and student outcomes and factors, which include educational commitments, student engagement, academic achievement, and determination to graduate (Nora, Barlow & Crisp, 2006). Studies relating to the impact of different forms of financial aid conclude that financial assistance has a positive impact on student enrolment. Studies found that student's decision to remain enrolled is also influenced by the amount of financial aid that the student receives (Nora et al., 2006).

Public funding is a good mechanism that can be implemented in order to ensure that the higher education demands of government are met (Ntshoe & de Villiers, 2008:18). The state is the most important source of financial support for public South African universities (Wangenge-Ouma & Cloete, 2008). The operating and capital expenses of universities have historically been backed by the state. Universities' degree of dependence on state funding however differs. There has been a decline in state funding of higher education in South Africa over the past decades (Wangenge-Ouma & Cloete, 2008; Wangenge-Ouma, 2021). South Africa has lower funding of public higher education in comparison to countries who are at the same stage of economic development which causes pressure on the higher education system (Leibowitz & Bozalek, 2014:95). Student protests draw attention to the problem with higher education funding in South Africa which has much to do with the issue of sustainability and affordability (Wangenge-Ouma, 2021). In a recent article Wangenge-Ouma (2021) reiterates the inadequacy of state funding of universities stating that the state cannot keep up with the pace of the pressure of enrolments and the increasing cost of the provision of higher education.

The South African education system can be portrayed in two segments, pre-apartheid and post-apartheid (Bronkhorst & Michael, 2007). In the time of apartheid, the education funding system was not fair (Wangenge-Ouma, 2021). During the pre-apartheid era it was difficult for students of colour to access universities. There have however been efforts from the post-apartheid government to improve access to universities through making amendments to admission policies as well as investing more financial aid for financially needy deserving students (Bronkhorst & Michael, 2007).

The following funding mechanisms were utilised prior to 1994 (Bronkhorst & Michael, 2007):

- Formula funding: initially applied to historically white universities and applied two methods: full-time equivalent student enrolments as input variables, and student success rates and research publications as output variables.
- Negotiated budgets: applicable to historically white universities. Submission of annual budgets, detailing expenditure and income required by institutions.
- Full funding: this funding was specifically reserved for the college sector. Budget submission was not a requirement as government assumed accountability to pay the sum.



It was noted that there was still an unequal allocation of funding to students of different races by the apartheid government in 1993. Government partially funded universities during the period of 1995 to 2003.

The current funding framework is generally in alignment with government policies relating to equity, increased access, and development. These policies try to transform the higher education to being one that better represents the student population than being an elite system as in previous years. Funding should be in alignment with the realities of the country and the expanding higher education system. There has however been a decline in state funding of higher education in real terms (Wangenge-Ouma, 2021). October 2015 marked the start of student protest contesting the increase of fees for the 2016 academic year (Mavunga, 2019:81). # FeesMustFall can be regarded as the largest student protest since 1994 (Fihlani, 2019). A presidential Commission of Inquiry was called in 2016 to investigate the possibility of fee-free education and training. Provision of free higher education to those who cannot finance their own education was however not financially feasible by the state. In 2018 the government came to the decision to provide free university education to poor and working-class students anyway (Wangenge-Ouma, 2021).

### **2.2.1. National Student Financial Aid Scheme (NSFAS)**

The National Student Financial Aid Scheme (NSFAS) was established in 1995. The Tertiary Education Fund of South Africa (TEFSA) administered NSFAS. The aim of this scheme was promoting access to education through funding of academically deserving but financially needy students (Bronkhorst & Michael, 2007). It is argued that there is a direct correlation between the notable increase in enrolments of African students and government funding (Bronkhorst & Michael, 2007). The National Student Financial Aid Scheme (NSFAS) is currently one of the funding mechanisms that is being advocated by government. This financial aid scheme provides bursaries and loans to poor students (Bronkhorst & Michael, 2007). It is the schemes mandate to retrieve loans from students only once they have secured employment. There are also various other fundraising initiatives that the scheme embarks on in order to raise funds for students at all public universities and vocational education and training colleges. This is a demonstration of governments commitment to ensure that deserving, poor student get access to universities. This also reflects NSFAS efforts in ensuring that bursaries and loans are equally distributed (Bronkhorst & Michael, 2007). The National Student Financial Aid Scheme, that previously provided mortgage-type loans, became a bursary scheme for students with a household income of less than R350 000 (Wangenge-Ouma, 2021).

Bronkhorst & Michael (2007), reported in their article that a new funding model was envisaged to be piloted by NSFAS in 2017. Five key strategies were to be implemented in order to change the NSFAS process. The five key strategies are:

1. The introduction of a relative financial means test determining the family's disposable income.
2. Addressing high dropout rates among poor students. NSFAS foresees to not only provide financial support, but also psychological and academic support.
3. Sourcing funding from NGO's, the private sector as well as financial institutions.
4. Providing incentives for programmes that lead to graduate employment, with the help of universities and employers
5. Improvement of debt collection from graduates owing money to NSFAS.

The implementation of this funding model implies that money was previously invested by government without sufficient monitoring and support for the students who received the funding (Bronkhorst & Michael, 2007).

### **2.2.2. Ikusasa Student Financial Aid Programme (ISFAP)**

The Ikusasa Student Financial Aid Programme (ISFAP) was established to cover the cost of higher education of students from the poor and middle-class in South Africa. The financial aid model is specifically focussed on providing funding to students who are studying towards careers in Occupations of High Demand. Among these field of study are Actuarial Science, Accounting, Engineering and Medicine. Other than promoting higher education, ISFAP is also aimed at driving National Development (Ikusasa Student Financial Aid Programme, (*About us*), n.d.).

ISFAP was established to specifically provide financial assistance to students who fall under the 'poor' and 'missing middle' categories. With many student financial aid schemes, students undergo a financial means test and are categorised according their household income. Household income that falls within the band of R0 to R350 000 are classified as 'poor'. The 'missing middle' is classified based on the household income of R350 000 to R600 000. ISFAP does however not replace NSFAS but seeks to provide assistance to students who fall outside the household income limit (R0 to R350 000) which NSFAS provides support to (*Ikusasa Student Financial Aid Programme, Frequently asked questions*), n.d.).

In 2016 various funding options for funding these categories of students were explored. A public-private partnership was formed in order to reach this objective. The programme was first piloted and in 2018 it was registered as a Public Benefit Organisation (PBO) (Ikusasa Student Financial Aid Programme, *Frequently Asked Questions*, n.d.).

Students qualify for this funding based on financial means and academic criteria. The full cost of the student's studies is funded and include food, accommodation, tuition, non-academic support, living allowance and learning materials (Ikusasa Student Financial Aid Programme, *Frequently Asked Questions*, n.d.).

The ISFAP Programme aims to contribute to the improvement of employment prospects of graduates specifically those who are studying toward the occupations which require scarce skills and are high in demand. ISFAP is testament to what can be achieved through public-private partnerships in that it helps resolve the challenges that the poor and missing middle students face (Ikusasa Student Financial Aid Programme, *Frequently Asked Questions*, n.d.).

### **2.2.3. Thuthuka Bursary Fund**

In order to transform the accounting profession, by promoting professional inclusivity, the SAICA realised that the use of economic forces alone will take too long and that there is a requirement for large scale intervention in order to redress the situation (Barac, 2015). In order to ensure the success of the National Development Plan (NDP) 2030 target date, the South African Institute of Chartered Accountants (SAICA) realises that there is a need for quality education at both secondary and tertiary levels and is working in conjunction with government by implementing programmes that support the NDP (Gouden, 2013). One of these initiatives is the Thuthuka Bursary Fund (TBF), aimed at skills development, which also forms an integral part of the NDP (Gouden, 2013). In 2002 the SAICA launched the Thuthuka initiative (Accountancy SA, 2008). Thuthuka is a programme designed to foster auspicious students of colour from high school, through university in order to prepare them to be eligible for their examinations towards becoming CAs(SA) (Accountancy SA, 2008). Disadvantaged coloured and African students who have the ability, but not the means, to become a Chartered Accountant are awarded bursaries (Accountancy SA, 2013).

Thuthuka is not only a financial support programme, but a holistic programme. Because Thuthuka is a comprehensive scholarship model, students' needs and lifestyle are also addressed. Tuition fees, meals, books, and accommodation are covered by the bursary fund. Not only is a student's education funded they also receive an allowance together with mentorship, tutorials, extra classes and life skills training in order to facilitate their success. All graduates are also granted the opportunity to complete their internships at reputable companies. The aim of the Thuthuka programme is therefore to promote workplace readiness as well as providing non-academic support that students might require in becoming a CA(SA) (Barac, 2015).

Education is one of the priorities of the South Africa's National Development Plan (NDP) in order to address the transformation and growth issue in the country (Accountancy SA, 2014). The SAICA's philosophy is reflected in this in that its focus is on growth, transformation, and profession development. Attempting to facilitate transformation in the accountancy profession, the SAICA is continuously

seeking methods to support the development of CA(SA), specifically through its Thuthuka programmes. A quarter of newly qualified African and Coloured CAs(SA) were produced through the Thuthuka programmes (Accountancy SA, 2014).

It is important to note that the qualification process for CAs(SA) is planned to impart an attitude of lifelong learning in order to equip prospective Chartered Accountants to adapt to a rapidly changing environment (Accountancy SA, 2017). The goal is to enable CAs(SA) to continue to learn and develop in their roles, even after they have qualified (Accountancy SA, 2017).

The first part of this chapter covered how access to higher education and financial aid can act as a means to change the system. In order to establish whether the implementation of such funding initiatives and educational training programmes are successful, it is important to measure the success of these training programmes.

### **2.3. Measuring the successful completion of education programmes**

This section will discuss aspects that relate to measuring the successful completion of education programmes. Among this is the definition of success and how success is measured. Programme and impact evaluation is also covered. As the Kirkpatrick training evaluation model is applied later in the study, the model's application in programme evaluation is also discussed.

#### **2.3.1. Defining and measuring success**

Quantifiable indicators of student attainment are often included in defining the concept of success. Among the indicators are grades, dedication to transiting from first year to final year, enrolment rates, the period it takes for a student to finish their programme and the attainment of an academic degree. By only utilising quantifiable indicators to measure the level of student success important qualitative facets of student life might be excluded (José Sá, 2020: 420). Academic success can be viewed as the aid of cultural, intellectual, and social behaviours and competencies by students to contribute to their development. This highlights the link between the development of competencies and academic performance. Academic success is therefore a comprehensive concept involving student commitment to obtaining grades that allow the student to develop in their study programme and to ultimately graduate (José Sá, 2020: 421). External measures of success are often emphasised by empirical studies. From a scientific stance it has been noted that external measures are not the sole method in defining success and that subjective success should also be understood in this context. Subjective success is therefore the individual's impression in regard to their achievement. It allows an individual to self-assess the degree of their success based on personal standards (José Sá, 2020: 421-422). Student success may be viewed from both a student's perspective and from an institutional point of view. Kuh et al. (2006), as cited in José Sá (2020:422), asserts that the achievement of an academic degree is a definite measure in assessing student success. José Sá (2020:422) further cites Hovdhaugen, Kottmann & Thomas (2015), who indicate that a wide range of factors, which include national policies, financial

incentives and support, learning approaches and environments, institutional structures, and characteristics of the students, also impact on student success. By using traditional measures of academic attainment one can define student success. An individual can use a student's academic experience to gather information on a student's cultural, emotional, intellectual, and social development (José Sá, 2020:422). In order to determine whether or not a student attained academic success qualitative and subjective indicators can be used (José Sá, 2020:423). Defining success should not only be restricted to using academic performance and grades as a measure. Furthermore authors, Almeida & Ferreira (1999), cited in José Sá (2020:423), indicate that assessment of student success should be based on the student's progress towards their personal and academic goals. In addition to these authors, Tavares (2000) ascribes student success to acquiring an array of competencies that enables a student to deal with future challenges in both personal and professional terms. According to Lane, Moore, Hooper, Menzies, Cooper, Shaw & Rueckert (2019), there should be initiatives on the part of higher education institutions to include 'the development of productive mindsets, the management of life circumstances and the way they relate to others and identify with their profession' as part of the skills that will assist in student's professional life (José Sá, 2020:423). Along with involving student commitment to obtaining grades that allow the student to develop in their study programme and to ultimately graduate, academic success also allows students to grow throughout the study programme. Therefore, a sense of achievement and accomplishment forms an integral part of personal goals (José Sá, 2020:423). Another point of view on success is that of Ewell & Wellman (2007) who states that success can be defined as the process that the student goes through from the start of their study programme up until attaining an academic degree. In agreement with Ewell & Wellman, Mbuva (2011) supports the notion that success starts from the point where a student joins a Higher Education Institution (HEI) and is competent to complete their study programme by means of essential motivation or mentoring engagements arranged by the HEI. Students are encouraged through the modelling of their experience in higher education through such practices (José Sá, 2020:424).

A common university priority, aimed at the optimisation of learning outcomes and prioritising student retention, is to provide learning support at all stages of the student lifecycle (Lane, Moore, Hooper, Menzies, Cooper, Shaw & Rueckert, 2019:954). As soon as funding is provided for activities and programmes, there is a need to measure the degree to which measurable, positive changes are delivered for organisations, groups as well as parties involved (Lane et al., 2019:955). Before anything else, the types of support that is offered to students should be identified and categorised to evaluate the effectiveness of student learning support (Lane et al., 2019:956). The provision of opportunities for developing interpersonal and intercultural communication competencies is regarded as a significant obligation of a university in order to develop work-ready graduates (Paull, Whitsed & Girardi, 2016:491).

### **2.3.2. Evaluating training programmes**

Evaluation activity is evident in most non-government, government and business settings (Lane et al., 2019:955). Literature has applied various definitions of training evaluation to define the numerous aspects of evaluation and what it measures (Alsalamah & Callinan, 2021). If defined in terms of effectiveness, evaluation can be regarded as the process through which the efficiency of an institutional programme is measured. When training programmes are evaluated with reference to the ability to provide feedback, it can be defined as an endeavour to gather information on the effects of the training programme as well as assessing the value of the training considering the information provided. Other authors define evaluation as a systematic approach for data collection and analyses of training interventions. Evaluation is employed in numerous ways, with many consequences and occurs at multiple levels. Several benefits of training evaluation are identified, which include evaluation being a method of quality control for training. Evaluation is therefore regarded as a suitable method for verifying training effectiveness. Additionally, training evaluation is a valuable tool to equip policymakers to make informed decisions about the lifecycle of programmes (Alsalamah & Callinan, 2021).

A programme can be defined as a set of activities that are planned in such a way to bring about specific change among a particular group (Ulum, 2015:106). Educational programmes consist of such activities. Programmes are implemented in various stages and the successful outcome of a programme is attained through outlining the programme stages and development. The final stage of the programme framework involves the implementation and evaluation of the programme (Ulum, 2015:106).

Kirkpatrick identifies three reasons for evaluating training programmes. Firstly, for the purpose of improving the programme; secondly, maximising skills transfer and subsequently achieving organisational results and lastly demonstrating the value the training added to the organisation. In order to ascertain the impact that training had on participants as well as to improve the programme, the evaluation of training programme is used (Kirkpatrick & Kirkpatrick, 2016). According to Ulum (2015:106) evaluation can be described as “a continuous process and it is performed as the very basic part of the program activities to attain data to conclude if there is a need to make changes or eliminations or accept something in it”. Ulum (2015:106) further cites Mc David, Huse and Hawthorn, who states that the role of the programme evaluators is to determine whether the aims of the programme were reached. Not only does the evaluation of educational effectiveness provide feedback to higher education institutions it also provides external stakeholders with vital information (Praslova, 2010:215).

#### **2.3.2.1. Impact Evaluation**

Programme evaluation forms a critical part of programme effectiveness. It is unlikely to determine the success of a programme without evaluation (Miller, 2018:12). The most critical question that an impact evaluation answers is whether the programme improved the circumstances of its beneficiaries.

Programmes are launched by sponsors and policymakers with the purpose of bringing about change in the conditions that are regarded as unwanted-for. The implementation of the programme would therefore bring about improved results than would occur in the absence of the programme. The process of the variance of outcomes through the programme implementation and the absence thereof can be regarded as the programme impact (Rossi, Lipsey & Freeman, 2004:141). An evaluative question is an important element of an impact evaluation as it seeks to determine the success of a programme (Rogers, 2014:10).

When evaluating the programme, it is as important to consider the conceptualisation and rationale of the programme. The aim of an evaluation is therefore to test the effectiveness of the programme theory as well as determining whether the proposed plan to bring about change is achievable (Rossi et al., 2004:59). There are some social programmes with poor designs reflecting shortcomings in the conceptualisation of achieving their intended social benefits and the complexity of the social problems that programmes aim to address often impede on implementing incremental improvements (Rossi et al., 2004:59). For a programme to be effective, its goals and objectives need to relate to the social conditions it aims to address (Rossi et al., 2004:60). In order to determine the success of a programme more specific benchmarks are required to be set for each criterion (Rogers, 2014:7).

## 2.4. Kirkpatrick's Training Evaluation Model

Dr. Don Kirkpatrick developed a four-level model which forms the basis of the widely used evaluation model. Describing Don's four principles, 'reaction', 'learning', 'behaviour' and 'results' as the 'four levels' caught on and were later called the Kirkpatrick Model. As contained in Kirkpatrick's book the four levels are depicted in the table below (Kirkpatrick & Kirkpatrick, 2016).

**Table 1: Kirkpatrick's Training Evaluation Model** (Kirkpatrick & Kirkpatrick, 2016)

Level 1: Reaction	The degree to which participants find training favourable, engaging, and relevant to their jobs
Level 2: Learning	The degree to which participants acquire the intended knowledge, skills, attitude, confidence, and commitment based on their participation in the training.
Level 3: Behaviour	The degree to which participants apply what they learned during training when they are back on the job.
Level 4: Results	The degree to which targeted outcomes occur as a result of the training and the support and accountability package.



Ulum (2015) describes these four levels in simpler terms. 'Reaction' evaluates students' attitudes toward the programme. 'Learning' evaluates the achievement of knowledge through exposure to education. 'Behaviour' is used to measure how the knowledge that was acquired is implemented. 'Results' mainly evaluates the degree to which the aim of the programme was achieved (Ulum, 2015:107).

Both summative and formative methods can be utilised to evaluate training programmes. If it is concluded, after the evaluation, that skills were transferred and the programme was well received, the programme can be regarded as effective (Kirkpatrick & Kirkpatrick, 2016). Unless the skills that were learned are applied in one's work, training programmes are inadequate. The excuse that is often used is that there are too many variables to determine the value that training offers. Training needs to demonstrate that the resources allocated has been used sufficiently. Through data collection one can illustrate the value of the training that was implemented (Kirkpatrick & Kirkpatrick, 2016).

The Kirkpatrick model is also significantly used in the evaluation of the effectiveness of educational programmes (Ulum, 2015:106). Dr. Kirkpatrick mainly used his model to evaluate his own training programmes with the intent of determining whether a difference was made through this training programmes (Kirkpatrick & Kirkpatrick, 2016). Wall, as cited in Ulum (2015:106), in agreement with Kirkpatrick, also regards evaluation as the process of determining the impact and effectiveness of programmes .

#### **2.4.1. Impact Evaluation by using Kirkpatrick's Training Evaluation Model**

Even though there are various notions regarding the Kirkpatrick model, each level of the model serves a different purpose (Miller, 2018:15). To determine the overall effectiveness of a training programme all four levels of the model are important and should be assessed to ensure correct evaluation outcomes (Miller, 2018:17-18). Kirkpatrick's Four-Level Training Evaluation Model has contributed to training evaluation in many ways. Focus of the model is on outcomes, adopting the realisation that measuring a single outcome does not adequately reveal training programme complexity and emphasised the significance of exploring various measures of training effectiveness (Bates, 2004:342). Kirkpatrick's Four-Level Training Evaluation Model can assist with answering questions like, was learning put into practice? and whether learning has impacted on an individual's role and their wider organisation? A more precise measure of training programme effectiveness is represented by each successive level of the model (Mind Tools content team, n.d.). Although the Kirkpatrick's Four-Level Training Evaluation Model is focussed on training programmes it can also be applied to any programme evaluation (The Kirkpatrick Model of Training Evaluation (with Examples), 2019). Kirkpatrick's model helps comprehend training evaluation in a systematic manner (Bates, 2004:341). The Kirkpatrick model simplifies the training evaluation process in the way that it provides a simple guide to the appropriate criteria and questions for the evaluation. Measurement demands are also reduced using this model



(Bates, 2004:342). Evaluating a programme's success can be mapped before the implementation of the programme and by doing so will assist with staying focussed and accountable on highest-level goals (The Kirkpatrick Model of Training Evaluation (with Examples), 2019).

As you progress from one level to the next there is an increase in the complexity of the evaluation techniques and the value of the data that that is produced increases (The Kirkpatrick Model of Training Evaluation (with Examples), 2019). The first level (Level 1) gives an indication of the participant's experience. In order to maximise the training programme's impact, this data will not be as useful. Short surveys are usually a method utilised to gather evaluation data at Level 1. Level 2 of the model looks at skills transfer. It involves learning data and gives an indication of whether anything was learned through participation in the training programme. This type of data assist with the decision of accreditation for participation. By means of the assessment of skills and knowledge at the beginning of the training as well as after training one can assess the improvements provided through the training experience. Methods that can be applied do not only include assessment, but learning can also be measured through observation or conducting interviews. Level 3 evaluation determines whether the behaviour of participants have changed as a result of the training programme and helps with making informed improvements to the training programme. On the job observation, performance review data and metrics review form part of this level of evaluation. The last level (Level 4) evaluates the impact outcome of the programme on the organisation as a whole. Level 4 evaluation is often overlooked by training practitioners. The most valuable data is Level 4 data as it provides an indication of whether measurable results are achieved (The Kirkpatrick Model of Training Evaluation (with Examples), 2019). Work by Bates (2004:341) also proclaims that the most descriptive data is obtained through Level 4 outcome information. Miller (2018:18) concludes by citing Reio et al. (2017:49) that, "limiting an evaluation to one particular level almost certainly will not provide an adequate picture of the overall outcomes of any training program".

For the purpose of this study all four levels will be applied to the evaluation of the intended outcome of the Thuthuka Bursary Fund programme. Specific focus will be on Level 4 of the model that will encompass assessing whether the intended impact was achieved. This will be covered later in Chapter 4 where the impact or success of the programme will be measured at each level of Kirkpatrick's model, using both primary and secondary data collection tools which will later be further elucidated, in order to ascertain whether students are progressing in the programme and whether the intended outcome is also attained.

## **2.5. Conclusion**

There have been various efforts to broaden access to education in the country since the dawn of democracy. One of the facilitators of broadening access has been the funding of education for previously disadvantaged groups. Student financial aid affords students, who might have previously not been able

to study at tertiary institutions, the opportunity to further their education. There has been great progress since the apartheid-era with changing the funding system to be more inclusive. Efforts of government to provide funding for students include the establishment of the National Student Financial Aid Scheme (NSFAS). NSFAS was previously a loan scheme, but after the # FeesMustFall movement and commission of inquiry for free education, became a bursary scheme for poor students. The Ikusasa Student Financial Aid Programme (ISFAP) was established to provide funding to students who fall outside the parameters of the qualifying household income for NSFAS. This fund provides financial aid for those students who fall within the category classified as the missing middle. The Thuthuka Bursary Fund was established specifically for financially needy students who want to study towards the Chartered Accountancy profession.

To assert whether the implementation of a programme was successful it needs to be assessed. Success however is defined differently for each person and various indicators can be used to measure success. One method that can be implemented to measure success is the Kirkpatrick's evaluation model, which measure the success of a programme at four level, with each level testing various aspects relating to the experience of the participants as well as the outcome and overall impact of the training programme.

Broadening access to education and training have been covered in this chapter by discussing the need of reforming the higher education sector as well as access through the financial support grant and ensuring admission of targeted groups to the programme. This chapter also looked at the method that can be implemented to measure the successful completion and impact of education programmes. Specific focus was on the indicators measured at each level of Kirkpatrick's Evaluation Model. Attention is drawn to the fourth level of Kirkpatrick's evaluation model to determine whether the training programme achieved the intended impact which can be measured using this level of evaluation. Application of the Kirkpatrick evaluation model will be outlined in Chapter 4.

The next chapter outlines policies relating to the transformation of the education system in South Africa as well as policy frameworks implemented by Stellenbosch University that is applicable to this study. Chapter 3 also includes the programme structure of the Thuthuka Bursary Programme as implemented at Stellenbosch University to give the reader insight into how the bursary programme is aligned to what the policies aim to achieve in terms of transformation.

## **Chapter 3: Policies to transform the higher education system in South Africa**

### **3.1 Introduction**

This chapter presents policies relating to the transformation of the higher education system. As a point of departure, the basic right as prescribed in the Constitution will be stipulated. The following macro policies will be scrutinised: National Development Plan, Green Paper on Higher Education, White Paper on Higher Education, and New Funding Framework. The policies relating to teaching and learning and assessment at Stellenbosch University will also be analysed to ascertain a measure of student success at the University. The Thuthuka programme structure, as implemented at the School of Accountancy, Stellenbosch University, will also be discussed.

### **3.2 The Constitution**

According to Section 29 (a)(b) of the Constitution (Republic of South Africa, 1996), “[e]veryone has the right to a basic education, including adult basic education; and to further education, which the state, through reasonable measures, must make progressively available and accessible”.

### **3.3 National Development Plan**

According to the National Development Plan (NDP) education and training of high quality should be accessible to South Africans by 2030. Different needs of individuals should be catered for by the education, training and innovation system and should consequently produce highly skilled individuals. The education system should facilitate building an inclusive society that provides equal opportunities and assisting South Africans to achieve their full potential (National Development Plan 2030). One of the most important investments a country can make is in its people. As stated by the NDP (National Development Plan 2030), “education has intrinsic and instrumental value in creating societies that are better able to respond to the challenges of the 21st century”.

Preserving the quality of higher education requires additional funding in order to increase participation and knowledge production (National Development Plan 2030). In order to attain the five key policy goals as identified by the National Plan on Higher Education, the funding of higher education plays a crucial role (Wangenge-Ouma & Cloete, 2008). The five policy goals are as follows: 1) producing the graduates desired for social and economic development in South Africa; 2) accomplishing equity in the South African higher education system; 3) achievement of diversity in the South African higher education system; 4) research promotion and sustainment; and 5) institutional landscape restructuring of the higher education system (Wangenge-Ouma & Cloete, 2008).

According to the National Development Plan (NDP) enrolments at higher education institutions need to increase to 1 620 000 by 2030 (Bronkhorst & Michael, 2007). The major challenges, noted by the NDP, that are faced by higher education include a curriculum that is not aligned to society and its needs, high attrition rates, and low participation rates, the absence of an environment that allows every individual to reach and express their full potential (Bronkhorst & Michael, 2007). According to Bronkhorst & Michael (2007), “the plan fell short of mentioning student funding as a major challenge for the higher education system”. In order to ensure the success of the National Development Plan (NDP) 2030 target date, the South African Institute of Chartered Accountants (SAICA) realises that there is a need for quality education at both secondary and tertiary levels and is working in conjunction with government by implementing programmes that support the National Development Plan (Gouden, 2013). One of these initiatives is the Thuthuka Bursary Fund (TBF), aimed at skills development, which also forms an integral part of the NDP (Gouden, 2013).

### **3.4 Green Paper on Higher Education**

The Green Paper on Higher Education highlights the inequalities in the education system. It specifically points out uneven access and student outputs. According to the Green Paper on Higher Education (1996:36) there is a mix of current policies and mechanisms for funding higher education in South Africa which include itemised budget funding at other institutions, allocations to universities and technikons in terms of 'mechanical' formulae and full funding.

There are significant cost implications to facilitate the goals of higher education transformation. Growth in the system is required to accommodate rising student demand as well as facilitating equity in access and participation. In order to secure equity of participation and in order to retain participation various forms of financial assistance is required for disadvantaged students (Republic of South Africa, 1996).

Available resources however determine the extent and pace of transformation. Implementing the transformation agenda requires a considerable increase in private funding sources (Republic of South Africa, 1996).

### **3.5 White Paper on Higher Education**

A comprehensive set of initiatives are delineated in the White Paper on Higher Education by developing a single organised system involving new planning, governing, and funding arrangements (Republic of South Africa, 1997). One of the purposes of higher education is to support and contribute to societal transformation as outlined in the Reconstruction and Development Programme (RDP) with the purpose of improving the quality of life for all through people-driven development. Other objectives include developing individuals' intellectual abilities to meet their learning needs and aspirations. Higher education therefore acts as an enabler for the achievement of equal distribution of achievement and opportunities. There are costs involved to transform the higher education system. With an increase in higher education expenditure the question of how these costs will be covered arises. A resolution would

include institutional reform efforts facilitating efficiency, reducing wasteful expenditure and enhancing quality. Among the measures that can be implemented are the improvement of throughput and completion rates, supported by student support systems and academic development as well as targeted funding mechanisms. The outcome of higher education financing should encompass increasing equal access and outcomes, improving efficiency and quality and purposefully linking education activities and national and regional development needs. A thriving and integrated system is characterised by diverse programmes, clientele, and mission. Equitable variety in the system will therefore be supported by the funding framework. A transformed higher education system requires an effective and adequate student financial assistance programme which operates in a stable financial environment on business-like principles (Republic of South Africa, 1997).

Student financial aid forms an integral part of a sustainable modern higher education system. This system should be managed and planned in a professional manner with an appropriate accountability mechanism (Republic of South Africa, 1997).

There was a commitment in the White Paper on Higher Education to increase public funding utilised to support disadvantaged academically able students and to provide funding for academic development programmes. The purpose of these academic development programmes was to address the underpreparedness of students as well as to develop their academic skills, content knowledge and the numeracy and literacy that is required for academic success (Badat & Sayed, 2014:139). According to Badat & Sayed (2014:141), “arguably the biggest challenge in advancing social justice in South Africa is making adequate state funding available for equity; otherwise social justice and development in and through education will be undermined by financial constraints. It is increasingly clear that public funding of basic and higher education is inadequate in the face of the legacy of past inequities and new demands”. Funding to universities need to be increased. It is noted that when equity interventions are well targeted, sufficiently funded and vigorously monitored and evaluated that they work best (Badat & Sayed, 2014:141).

### **3.6 New Funding Framework**

Funding is one important instrument used by the South African government in the achievement of the stated transformation goals. Issues of accessibility and funding of higher education are intricately linked (Wangenge-Ouma, 2010:482). A new funding formula, envisioned for addressing the new equity and redress policy goals, has been implemented for government funding of higher education. This new funding framework (NFF) links the award of government higher education grants and national and institutional planning. This framework also facilitates the achievement of pre-established policy priorities (Wangenge-Ouma, 2010:483). The National Plan for Higher Education (NPHE) sets aside funds for institutions that have a large number of disadvantaged students, in order to increase participation, success and graduation rates of students of colour. The NFF is aimed at achieving specific

policy goals, which include transformation, but several aspects may undermine the achievement of these goals. Available funds of the national higher education budget drive the NFF and not the cost of higher education (Wangenge-Ouma, 2010:484). The current funding framework is in alignment with government's policies of redress (transformation), equity, and development. The apartheid era funding frameworks, in contrast with the current funding frameworks, supposed that higher education systems' role was not to deal with social inequalities (Wangenge-Ouma, 2010:485). Higher education sectors' insufficient and tumbling public fiscal effort jeopardise government achieving its transformation objectives (Wangenge-Ouma, 2010:485). The goal of achieving transformation has been impeded on by governments ability to sufficiently fund higher education and the state has therefore backtracked on some higher education transformation goals (Wangenge-Ouma, 2010: 487). 'First generation' university students are likely to drop out of university as a result of financial hardships resulting from adverse economic circumstances (Wangenge-Ouma, 2010:490). With tuition fees increasing it holds the consequence of making higher education unattainable for the poor. Higher education study for other poor students may therefore be discouraged by high drop-out rates of poor students. The fact that there is no guarantee of all deserving students receiving NSFAS funding and university bursaries drives loss aversion among the poor in South Africa (Wangenge-Ouma, 2010:490). According to Wangenge-Ouma (2010:490) "[t]he HESA (2008) report indicates that many students who qualify for NSFAS funding miss out and university bursaries are often not sufficient to address the magnitude of student financial needs". The total cost of tuition fees is also not covered by NSFAS funding for many students. Many students are also not informed of various funding opportunities resulting in students, who may be deserving of financial assistance, not applying for university or NSFAS funding (Wangenge-Ouma, 2010:490). Apart from NSFAS, two other financial aid schemes namely ISFAP and the Thuthuka Bursary Fund was identified in the preceding chapter, which are also financial assistance programmes aimed at financially deserving students (refer to Chapter 2, section 2.2).

### **3.7 Policy Frameworks: Stellenbosch University**

The preceding information covered legislative policies that are applicable to transformation. This section covers policy frameworks that are implemented at Stellenbosch University that relates to the study. Because the Stellenbosch Thuthuka Bursary Programme is the of interest in the study and the programme includes academic aspects, the teaching & learning and assessment policy of the university is scrutinized. As student throughput rates are evaluated, these policies are important. The programme structure of the Thuthuka Bursary programme as implemented at Stellenbosch University is also contained in this section.

#### **3.7.1 Teaching and Learning**

According to Stellenbosch University's teaching and learning policy, teaching and learning can be regarded as a shared endeavour with joint responsibility among various staff members, students, and

management. ‘Teaching and learning’ is also understood in a holistic manner including both individual and social perceptions. One of the aims of the policy, which is relevant to this study, is the achievement of student success, which entails delivering graduates who reflect the university’s graduate characteristics. The university acknowledges the importance of and link between social impact, teaching and learning and research. The diverse academic needs of students need to be taken into account in the planning of modules and programmes. Appropriate guidance to make use of academic development opportunities therefore need to be made available to students. Continuous monitoring and evaluation, of particularly vulnerable groups of students, are provided by the university through an integrated system (Stellenbosch University, 2018).

### **3.7.2 Assessment**

In line with the University’s mission there is an attempt to align the assessment practices with contemporary research-based standards and views in regard to assessment. Assessment is a quintessential part of an integrated student learning approach. The assessment policy of the University details criteria for outstanding assessment practices of which regulation, practices and rules are subjected to the policy. It is each faculty within the University’s responsibility to monitor assessment practices (Stellenbosch University, 2005).

The assessment process encompasses the following:

- clarifying the expectations and standards for performance.
- gathering evidence on the comparison of good performance in relation to the standards and expectations.
- analysing and interpreting evidence.
- gathering information in such a way that it can be utilised to record, explicate and or improve performance.

The Economic and Management Sciences (EMS) Faculty advocates the assessment policy of Stellenbosch University. Assessment practices of the Faculty are therefore aligned with the principles of the University’s policy. The purpose of the Faculty’s undergraduate assessment regulation is to supplement the University’s policy and to represent the Faculty’s efforts to contextualise these principles so that it applies and is realisable in practice. Among the objectives of the regulation are increasing student success by granting students the opportunity to utilise all assessment opportunities and to enhance the learning experience of students. The Faculty utilises flexible assessment as their sole assessment approach which encompass a variety of assessment methods. Part of this assessment approach is the provision for both main and further assessment opportunities. Based on the EMS Faculty assessment policy, the requirement to pass a module is a mark of 50 or above. Students must complete three main assessments for year modules in order to achieve a valid final mark and two assessments in



the case of semester modules (Faculty of Economic and Management Sciences Stellenbosch University, 2017). Criteria for selection for the School Accountancy's Post Graduate Diploma in Accounting is stipulated in the EMS Faculty Calendar, Part 10, which is a weighted average of 55% and 60% respectively. Other conditions are considered for the selection process hence the difference in the average requirement. In order to pass the Post Graduate Diploma in Accounting programme you are required to pass all compulsory modules in the same academic year (Faculty of Economic and Management Sciences, 2021).

### **3.8 Thuthuka programme structure: School of Accountancy, Stellenbosch University**

In order to transform the accounting profession, by promoting professional inclusivity, the SAICA realised that the use of economic forces alone will take too long and that there is a requirement for large scale intervention in order to redress the situation (Barac, 2015). In order to ensure the success of the National Development Plan (NDP) 2030 target date, the South African Institute of Chartered Accountants (SAICA) realises that there is a need for quality education at both secondary and tertiary levels and is working in conjunction with government by implementing programmes that support the NDP (Gouden, 2013).

Education is one of the priorities of the South Africa's National Development Plan (NDP) in order to address the transformation and growth issue in the country (Accountancy SA, 2014). The SAICA's philosophy is reflected in this in that its focus is on growth, transformation and profession development. Attempting to facilitate transformation in the accountancy profession, SAICA is continuously seeking methods to support the development of CA(SA), specifically through its Thuthuka programmes. A quarter of newly qualified African and Coloured CAs(SA) were produced through the Thuthuka programmes (Accountancy SA, 2014).

It is important to note that the qualification process for CAs(SA) is planned to impart an attitude of lifelong learning in order to equip prospective chartered accountants to adapt to a rapidly changing environment (Accountancy SA, 2017). The goal is to enable CAs(SA) to continue to learn and develop in their roles, even after they have qualified (Accountancy SA, 2017).

One of these initiatives is the Thuthuka Bursary Fund (TBF), aimed at skills development, which also forms an integral part of the NDP (Gouden, 2013). In 2002 the SAICA launched the Thuthuka initiative (Thuthuka Bursary Fund, 2008). Thuthuka is a programme designed to foster auspicious students of colour from high school, through university in order to prepare them to be eligible for their examinations towards becoming CAs(SA) (Accountancy SA, 2008). Disadvantaged coloured and African students who have the ability, but not the means, to become a Chartered Accountant are awarded bursaries (Accountancy SA, 2013).



Thuthuka is not only a financial support programme, but a holistic programme. Because Thuthuka is a comprehensive scholarship model, students' needs and lifestyle are also addressed. Tuition fees, meals, books, and accommodation are covered by the bursary fund. Not only is a student's education funded they also receive an allowance together with mentorship, tutorials, extra classes and life skills training in order to facilitate their success. All graduates are also granted the opportunity to complete their internships at reputable companies. The aim of the Thuthuka programme is therefore to promote workplace readiness as well as providing non-academic support that students might require in becoming a CA(SA) (Barac, 2015). The Thuthuka bursary comprises of a 50% NSFAS bursary. The other 50% of the bursary is made up of contribution from firms and companies linked to the SAICA and the Thuthuka Bursary Fund (School of Accountancy, 2021). Therefore, available funds are dependent on contributions from these donors impacting on the number of students that can be offered the bursary each year.

As previously mentioned, the Thuthuka Bursary Fund is a financial module, which is implemented in a holistic manner. The purpose of the study is to determine how the bursary fund facilitates transformation in the accountancy profession.

### **3.8.1 Objective of Thuthuka Programme**

The objective of the programme is assisting students during the course of their studies with the aim of successfully completing their studies so that they can make a valuable contribution to the society as qualified chartered accountants. Support in terms of social, academic and physical needs are provided to the students. The aim of the fund is increasing the number of enrolments as well as pass rates of coloured and African students who are following the CA(SA) study path by providing financial assistance and a comprehensive support programme (School of Accountancy, 2021).

### **3.8.2 Thuthuka programme at Stellenbosch University**

Life Skills, Academic Support and Community Service are the three focus areas of the Thuthuka Programme at Stellenbosch University (School of Accountancy, 2021).

#### **3.8.2.1 Life Skills**

Various workshops on life skills and workplace readiness are offered to the students. Among the workshops offered by the Centre for Student Counselling and Development and other Leadership development institutions are improving study methods, thinking skills, managing study and personal life, stress and time management (School of Accountancy, 2021).

Workshops provided to the students to prepare them for work life include interview skills, CV writing skills, interpersonal relationships and how to manage conflict (School of Accountancy, 2021).

Language workshops, document design, writing skills, etc. are services that are provided by the Language Centre, which are also available to the students (School of Accountancy, 2021).

Other workshops that are provided to students include self-esteem and effective communication, stress management, approach to professional subjects as well as a reading workshop. A workshop on adjustment is arranged for first-year students when they arrive on campus (School of Accountancy, 2021).

### **3.8.2.2 Academic Support**

This support initiative aims at addressing educational or life experience gaps and disparities. Students are required to attend all the academic support sessions as made available to them (School of Accountancy, 2021).

In terms of additional support, structured tutorial classes are offered to undergraduate students. Attendance of structured tutorials is compulsory. The purpose of these tutorials is to create the habit of continuous learning. These sessions also assist with teaching examination techniques. Students are provided with a question, which they need to complete under exam conditions, during the structured tutorial. The academic trainees present the structured tutorials and students are free to ask them questions in regard to questions or topics that they struggle with. In addition to this, students need to attend an Integrated Learning and Assistance Program (ILP). The purpose of the ILP is to assist students in passing and meeting requirements for honours admission. These classes are for all students from first year to CTA and consists of an additional class per week for each professional subject. Study sessions are particularly scheduled for first-year students. Students who achieve a mark below the requirements as set out by the programme, need to complete Continuous Professional Development (CPD). CPDs are additional to the aforementioned initiatives and focus is more on particular subjects or work that students require help with. Four (4) CPD sessions are required per subject with an achievement mark below the requirement. Students can arrange a session with either an allocated project manager, academic trainee or lecturer. During these sessions the test paper is discussed, and the student may be required to complete or prepare some work before the next consultation (School of Accountancy<sup>1</sup>, 2020).

### **3.8.2.3 Community Service**

Students should participate in a community involvement project as well as complete vacation work during the University holidays. The Thuthuka programme hosts a community service initiative annually (Stellenbosch Thuthuka programme, 2021). The leaders of the Thuthuka Society are responsible for the community initiatives each year. A beneficiary is identified, and the project is discussed with the Project Managers the preceding year. Individual community service is also required of students (School of Accountancy<sup>1</sup>, 2020).

### **3.8.2.4 Mentorship**

Upon arriving at the University first-year students are assigned a mentor with whom they interact with from their first year until they complete their Certificate in the Theory of Accounting (CTA). Students can discuss both academic and personal matters with their assigned lecturer mentor. Students are advised to complete a self-assessment form after each test as well as to discuss their marks with their lecturer mentor. By completing a self-assessment form, students reflect on their progress and to determine possible mistakes that were made in their preparation for their test and which aspects that they need to focus or improve on (School of Accountancy<sup>1</sup>, 2020).

### **3.8.2.5 Summer & Winter School**

The Thuthuka Summer and Winter School is implemented in order to achieve higher throughput rates of Thuthuka Honours and ITC students (School of Accountancy<sup>1</sup>, 2020).

### **3.8.2.6 Student Well-being**

Students are provided with relevant contact details of available help from the University. This includes assistance and counselling for emotional problems, help with medical issues, protection services, assistance with basic means of life as well as assistance with reading and writing (School of Accountancy<sup>1</sup>, 2020).

### **3.8.3 Monitoring of the Thuthuka programme**

A compulsory part of the programme is that the student's progress is monitored. The students are required to make contact with any project manager or mentor that is assigned to them (School of Accountancy, 2021).

Because attendance of all sessions by the recipients of the bursary is compulsory, students are required to sign attendance registers, which are kept on record. To keep track of students' progress their marks per test are also captured. Through this the subject in which students might require assistance can be monitored. Students are usually encouraged to speak to their assigned mentor, or the module head should they require any additional assistance with any subject.

## **3.9 Conclusion**

This chapter discussed various policies that guide transformation of the higher education sector. The Constitution stipulates each South African's right to education. The National Development Plan (NDP) highlights access to education and training. Inequalities in the education system are enunciated in The Green Paper on Higher Education. Funding can be regarded as a valuable method that can be utilised by government to achieve their transformation goals. The White Paper on Higher Education aims to increase public funding initiatives to provide funding for academic development programmes for academically able students. For the purpose of increasing participation, success and graduation rates of students of colour, funds are set aside by the National Plan for Higher Education (NPHE) for institutions

that have a large number of disadvantaged students. The New Funding Framework aims to achieve specific policy goals, including transformation. Another aim of the policy is achieving student success.

Legislation plays an important role in the transformation of the education system, driving government initiatives aimed at improving access to education. From the scrutiny of the University's policies, it is noted that assessment forms an important part of an integrated student learning approach and to determine student success. Funding is a facilitator of broadening access to education for economically disadvantaged students. In order to achieve its objectives, the Thuthuka Bursary Fund programme is structured as a financial, social and academic support programme. The Thuthuka Bursary Fund programme is not only a financial support programme, but a comprehensive scholarship model, which addresses both student's lifestyle and needs.

The chapter hereafter delineates the research methodology utilised in the study. In chapter 4 the Thuthuka Bursary Fund Programme and the process of becoming a Chartered Accountant is unpacked in terms of the four levels of the Kirkpatrick model. The process that was followed to gather data and application of the Kirkpatrick model is explained in more detail in the next chapter followed by the analysis of findings in chapter 5.

## **Chapter 4: Research methodology**

### **4.1. Introduction**

This chapter provides an overview of how the research was conducted. A qualitative research methodology was utilised, and quantitative data analysis done. Information was collected through interviews and questionnaires. A secondary analysis of statistics on enrolment and throughput was conducted for the purpose of the study. The information that is collected through the questionnaires and interviews is summarised. All relevant information is evaluated in terms of Kirkpatrick's four level evaluation model in order to determine whether the bursary programme has made an impact and in essence added value and contributed to transformation.

The purpose of collecting this specific information was to determine how the Thuthuka Bursary Fund acts as a transformation agent by determining what substantial impact and benefits the Thuthuka Bursary Fund provides to students that are part of have previously been part of the programme. The data analysed also gives an idea about the transformation in terms of the demographic composition of students enrolled for the accountancy programme. It further seeks to determine whether the programme is effective in the aims that the programme intend to achieve.

### **4.2. Ethical Concerns**

When conducting a qualitative study, the interaction between participants and the researchers may pose various ethical challenges for participants. Ethical guidelines therefore need to be formulated (Sanjari, Bahramnezhad, Fomani, Shoghi & Cheragh, 2014). Qualitative research can be regarded as interpretive research which may lead to findings being controversial because interpretations may be biased or inaccurate. Qualitative research can assist with the validation of information or the provision of various points of view on the same social phenomena. The predicament that researchers face in qualitative studies include respect of privacy, establishing open and honest interactions as well as the avoidance of misinterpretations. Anonymity, informed consent, and confidentiality are among the ethical concerns that researchers should consider when conducting qualitative research. It is important for the researcher to identify the data that will be collected and how it will be used. Documented proof of consent would be ideal when conducting research. It is the researcher's responsibility to protect the participants in the study and should endeavour to protect the participants' identity as well as handle information provided with confidentiality (Sanjari et al., 2014).

For the purpose of this study ethical concerns were taken into account. Anonymity, informed consent, and confidentiality were considered by requesting participants to complete a consent form which stipulates that their identity is protected and that the responses that are provided is handled with confidentiality. Steps taken to ensure the regard of ethical concerns is outlined in section 4.4.2.

### **4.3. Process of becoming a Chartered Accountant**

To provide insight into the evaluation of the Thuthuka programme, the process of becoming a CA will be explained briefly. Firstly, a SAICA accredited qualification should be obtained by enrolling for a programme that offers this qualification. A Certificate in the Theory of Accounting (CTA) or equivalent qualification should be obtained subsequent to the completion of the undergraduate qualification. Students should then complete a learnership programme in the form of a training contract. Initial Test of Competence (ITC) and the Assessment of Professional Competence (APC) are examinations set by the SAICA which are a requirement in the process of becoming a CA. The successful completion of CTA is a requirement for admission to the Initial Test of Competence (ITC). The ITC is usually completed in the first year of a candidate's training contract. In order to qualify for the Assessment of Professional Competence (APC) a candidate should meet three criteria. First the ITC should be completed successfully, secondly the completion of a training contract for at least 20 months by the time which the assessment is to be completed, lastly the successful completion of a professional programme with a registered provider. The last step in the process is the membership registration with the SAICA. This can however only be done if all the qualifying exams and the learnership is completed (South African Institute of Chartered Accountants, Become a CA(SA), n.d.).

### **4.4. Application of Kirkpatrick's Training Evaluation Model**

This section aims to determine the successful completion of the Thuthuka Bursary Fund by measuring nature of the programme, support, experience and performance of the students in terms of the four levels of the evaluation model.

It is evident that quantifiable methods alone are not sufficient as a measure of a programme's success, hence the use of an empirical method, in addition to qualitative data, to evaluate the success and impact of the Thuthuka bursary programme. Success, as defined in the literature and policy frameworks, of the programme will be measured at all four levels of the Kirkpatrick evaluation model.

The rationale for measuring success of the programme at each level of the Kirkpatrick evaluation model is because what each level measures ties into and follows the process of how to become a Chartered Accountant (CA).

#### **4.4.1. Defining success at each level of the Kirkpatrick evaluation model**

In chapter 2 defining and measuring success was explained. The importance of programme evaluation in determining the successful implementation and outcome of programmes were noted. The Kirkpatrick evaluation model and the application of the four levels of the model in evaluating programmes was also listed. The measure to determine success at each level was differentiated. In this section, through the application of the Kirkpatrick evaluation model, measuring success at each level of this study will be outlined.

### **Level 1 – Reaction**

Success at this level will be positive student feedback in relation to the support that the education & training and programme provides. At this level, the student's immediate response to the training is measured. This is a pre-cursor to learning and does not test the learning itself.

### **Level 2 – Learning**

Success at level two would suggest that students meet the minimum assessment requirements as set out in the university's/faculty's policy framework as well as the criteria that is set out by the bursary fund. At this level the performance/progress of students will be measured. The marks of students in their assessment, as well as their progress and final marks will be scrutinised. The assumption that we make here is that the correct themes were covered as well as sufficiently covered for students to be tested on these topics. The reader must note that there may be assessment errors. The flexible assessment policy of the faculty also needs to be considered. Based on the EMS Faculty assessment policy, the requirement to pass a module is a mark of 50 or above. Students have to complete three main assessments for year modules in order to achieve a valid final mark and two assessments in the case of semester modules (Faculty of Economic and Management Sciences Stellenbosch University, 2017). Criteria for selection for the School of Accountancy's Post Graduate Diploma in Accounting is stipulated in the EMS Faculty Calendar, Part 10, which is a weighted average of 55% & 60%. The reason for this difference in requirement is different considerations in terms of subjects taken (Faculty of Economic and Management Sciences, 2021). Therefore, success at this level will mean students meeting the pass requirements as well as the admission requirements for postgraduate studies.

### **Level 3 - Behaviour**

At this level success will be measured in regard to student's ability to apply knowledge in practice. Success is therefore measured by student's ability to successfully complete the SAICA's competency tests (board examinations).

### **Level 4 – Results**

Ultimately the objectives of the Thuthuka Bursary Fund programme will be achieved as an indication of success at this level, which is the transformation of the demographic composition of Chartered Accountants (CA's) in South Africa and whether CA's make a valuable contribution to society.

#### **4.4.2. Data collection at each level**

The focus group for this study was current (2021) Thuthuka Bursary Fund students as well as Thuthuka Bursary Fund Alumni. The data was collected from current Thuthuka bursary students as well as Thuthuka Bursary Fund Alumni. Information from previous surveys was also used. Participation in the

study was voluntary and responses were handled anonymously. Statistics were also included, but no identifiable information was used.

For the primary data collection processes, each potential participant was requested to give consent, electronically, to participate in the study. The purpose of the study is explained in the consent form and the value targeted participant's participation adds to the study is also indicated. In the form the confidentiality of the responses is highlighted, and participants were informed that the information provided will be stored securely. Participants had the option to save a copy of the form to keep for their records.

### **Level 1 – Reaction**

Primary data measuring the reactions of students to the programme was collected through a perception survey. Questions relating to the student's experience of the programme and how it contributes to their learning experience was included in the survey. In line with the delimitation of the study, as previously stated, the target group for the study comprised of current (2021) Thuthuka students who are enrolled at Stellenbosch University. In order to conduct interviews in an ethical manner I required the consent from the participants. I also needed to ensure the participants that all information that is provided will be handled confidentially. Participation in the study was voluntary and the identity of the students is not disclosed. The questionnaire was set up so that responses were captured anonymously, therefore protecting the identity of the participant. As I work directly with the Thuthuka bursary students at Stellenbosch University I directly distributed the questionnaire to the Thuthuka bursary students via our email list. The questionnaire was distributed in the form of a Microsoft Form and information is saved on OneDrive for safe keeping.

For the questionnaire students had to rate on a Likert-type scale whether they agree or disagree with the statements. The last few questions in the questionnaire are an open-ended question (refer to **Appendix A**). Questions related to the content of the degree programme and the degree to which students felt that it assisted with their learning. It also aimed to determine how certain aspects of the programme impacted on their learning experience. Further the questionnaire tried to establish the benefit of the support provided by the Thuthuka bursary programme to the students. Lastly questions related to students' perspectives on the impact of the bursary programme on their professional career in the future.

In terms of the open-ended questions students could provide their insights on preparation for assessments and application of what they have learned as well as make recommendation, if any, for the changes to the bursary programme and or degree programme.

### **Level 2 – Learning**

Secondary data was utilised at this level. Historical enrolment data was also analysed. Throughput statistics of the Thuthuka group was further scrutinised. Throughput statistics and grades of students from the inception of the Thuthuka programme at Stellenbosch University (2007) until 2020 was



analysed to determine success in learning. Institutional permission was required in order to have access to this information of the students. An application for such permission to attain this information from the University was submitted and institutional permission was granted (refer to **Appendix D**).

### **Level 3 - Behaviour**

Secondary data was used as a measure. Statistics in regard to the completion of the Initial Test of Competence (ITC) and Assessment of Professional Competence (APC) were analysed. Here the results/outcome is used to determine whether students are successful and can progress to the next level in the process of completing their professional qualification and registration. The focus is on students who completed the ITC and APC from 2011 until 2020, respectively. The reason for this period is the first group of recipients of the bursary would have only completed their honours degree in 2011, which is a prerequisite to write the ITC, and therefore the first group's results would only be from that of the year 2011. The ITC and APC results are analysed separately as the ITC is the first round of testing that a student needs to complete before they can write the APC. The APC results will be from 2012. Successful registration with the South Africa Institute of Chartered Accounts (SAICA) as a Chartered Accountant is only possible after the completion of both ITC and APC. Permission for the use of these statistics was requested from the SAICA. The SAICA provided permission together with APC information that was not on record (refer to **Appendix D**). ITC results that were on record were also confirmed by the SAICA.

### **Level 4 – Results**

Primary and secondary data was utilised. Secondary data include the Thuthuka Bursary Fund's achievement of increasing the number of Chartered Accountants of colour as well as data on historical enrolments of students of colour for the accountancy qualification at Stellenbosch University.

Primary data was derived from interviews conducted with alumni regarding the overall impact that the bursary fund had during the course of their studies as well as the impact it has on their current contribution to society as qualified Chartered Accountants. A select few participants were identified and invited for a virtual interview.

Alumni profiling was previously conducted by the Thuthuka group. These profiles was used to help select candidates for the interviews. For the purposes of this study, six of the respondents of the Alumni project was targeted for inclusion in the study. Some of these participants, who at that time were in the last part of the process of becoming a Chartered Accountant, would've qualified as Chartered Accountants, therefore meeting the requirements of either or both of the two categories of the study, which is those who are first intake students and those who have successfully qualified as Chartered Accountants. There might also be some who were part of the profiling that have not yet completed the process and still need to complete either of the required examinations in the process of becoming a

Chartered Accountant or have decided not to continue with the process for whatever reason. These individuals will therefore form part of the third category of the study which is targeted at individuals who have not yet qualified or are not successful. Additionally, the researcher targeted 26 additional participants that were not previously part of the Alumni project. From this group of participants, the researcher could possibly find participants that form part of one of the three aforementioned categories.

The final list of seven respondents provides insights from individuals who are at different points of the process as well in their careers. The respondents included those who were part of the first intake students on the Stellenbosch Thuthuka programme. Although these individuals were part of the first CTA group, some might not have completed the examinations in record time leading to them only recently qualifying as a Chartered Accountant. The rest of the participants were from more recent CTA year groups (2016-2018). Potential limitations in this sample frame include having a bias representation of views for certain questions and not getting significant feedback in terms of recommendations and suggestions.

The interviews for the study were conducted via a virtual platform given current circumstances around the COVID-19 pandemic which poses a challenge for in person interviews. The interviews were handled in the same manner as the survey, where consent would be requested as well as informing participants that no information regarding their identity will be revealed. Data on statistics of qualified Chartered Accountants of colour will be gathered from the South African Institute of Chartered Accountants (SAICA's) website.

The following questions will be posed in the interview:

1. Are you a Chartered Accountant and what is the current field that you are working in?  
If not, at what point of the process are you in qualifying as a Chartered Accountant?
2. What would you ascribe your success at this point in your career to? / What are the factors that impacted/influenced not yet achieving the attainment of your professional qualification?
3. What are the challenges that you face or have faced as a person of colour in the profession?  
What do you think is required to change this?
4. What is causing a lack of transformation in the profession and do you think that the Thuthuka programme makes a significant contribution to transforming the profession?
5. To what extent did the programme contribute to the completion of your studies and do you feel that the programme provided you with the right skills and knowledge required to apply in your career?
6. Would you recommend any changes to be made to the structure or implementation of the programme?

A total of 32 alumni were identified to participate in the level four assessment of this evaluation. These respondents were identified based on the following criteria; first intake students, individuals who

successfully registered as a CA, and those who have not yet qualified or not been successful in the process of becoming a CA. Of the 32 respondents the researcher was unable to reach 18 respondents due to outdated contact information. No contact details were available for five respondents. Initially nine respondents indicated their willingness to participate in the interviews. The researcher scheduled virtual meetings with these respondents and was able to interview seven of the nine respondents. After three follow up attempts to schedule meetings with the last two respondents who indicated interest to participate the researcher concluded that they may no longer be interested to partake in the research. The findings for this section are thus based on seven alumni only and augmented with earlier results captured in the Thuthuka Alumni survey.

#### **4.5. Conclusion**

The research methodology for the study was outlined in this chapter. The Kirkpatrick evaluation model will be applied in the next chapter to evaluate the success of the Thuthuka programme and to determine whether the programme's objectives are achieved. The criteria for measuring success at each level of the Kirkpatrick evaluation model, as well as data collection methods were delineated in this chapter as a measure to determine success of the programme at each level. Reaction examines student experience in relation to the programme. Learning tests students successfully completing assessments. Behaviour evaluates the application of the knowledge that was attained by the programme. Lastly, results measures the overall outcome of the bursary programme.

Because the study is focussed on determining success of the Thuthuka Bursary Programme, which provides financial assistance to students studying accounting, the process of becoming a Chartered Accountant is relevant. What is measured at each level of the Kirkpatrick model ties into and follows the process of how to become a Chartered Accountant (CA).

A qualitative method was used to collect data together with the interpretation of quantitative data. When conducting qualitative research there are various ethical concerns that need to be taken into account. For the purpose of this study ethical considerations was applied as well as the necessary consent requested. The questionnaire that was used related to the student's experience as well as their opinion of the programme. The interviews ultimately aim to determine whether the bursary programme achieves its objectives. With the pandemic and in person contact being limited, interviews had to be conducted via an online platform. Although quite a number of potential interview participants were identified there were some challenges in contacting these individuals to ultimately get sufficient respondents for the study. Regardless of the number of respondents, insightful information could be gathered.

The analysis of the information at each level of the Kirkpatrick Evaluation model, as delineated in the methodology, will be included in the next chapter.

## **Chapter 5: Findings of the outcome-based evaluation of the Thuthuka bursary programme**

### **5.1 Introduction**

In the preceding chapter what will be measured at each of the Kirkpatrick levels was identified as well as the data tools for the data collection at each level. This chapter presents the results of the questionnaire, which focuses on the bursary students' learning experience and their insights on the impact of the bursary programme. A summary of the responses from the interviews conducted with the Thuthuka Alumni is also presented in this chapter. In addition to this, a summary of relevant information of previous alumni profiling will be added. Enrolment and throughput statistics are tabled. Included will be statistics on the demographic composition of Chartered Accountants. The findings will be structured according to the four levels of the Kirkpatrick model and will be measured in accordance with the predetermined criteria set out in Chapter 4.

### **5.2 Analysis of Findings**

This section analyses the findings of the study at the four levels of the Kirkpatrick model, respectively. Data collected at each level is captured below. Findings are presented in the form of tables and graphs and main points from responses from the questionnaire and interviews are summarised. The views and opinions presented is not my own, but that of the respondents to the questionnaire and interviews. In some cases the reader should read the graphs and tables together as a discussion of the findings only follows after the graphical representation of the data.

#### **5.2.1 Level 1**

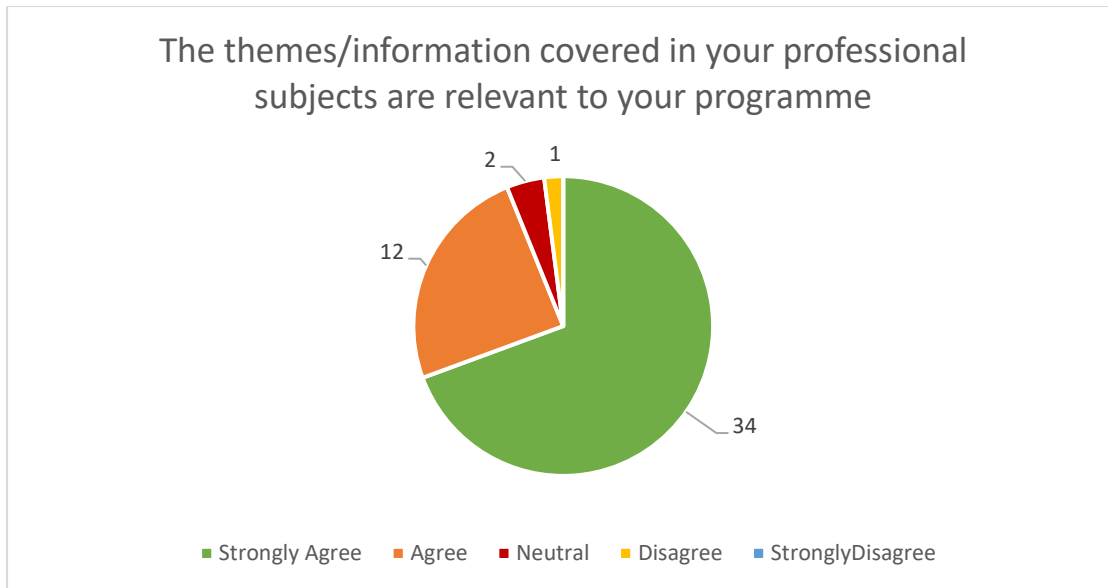
The questionnaire was forwarded to 81 Thuthuka bursary students part of the 2021 academic year. 49 responses to the questionnaire were received. The composition of students from the different year groups is outlined below.

**Table 2: Composition of students who responded to questionnaire**

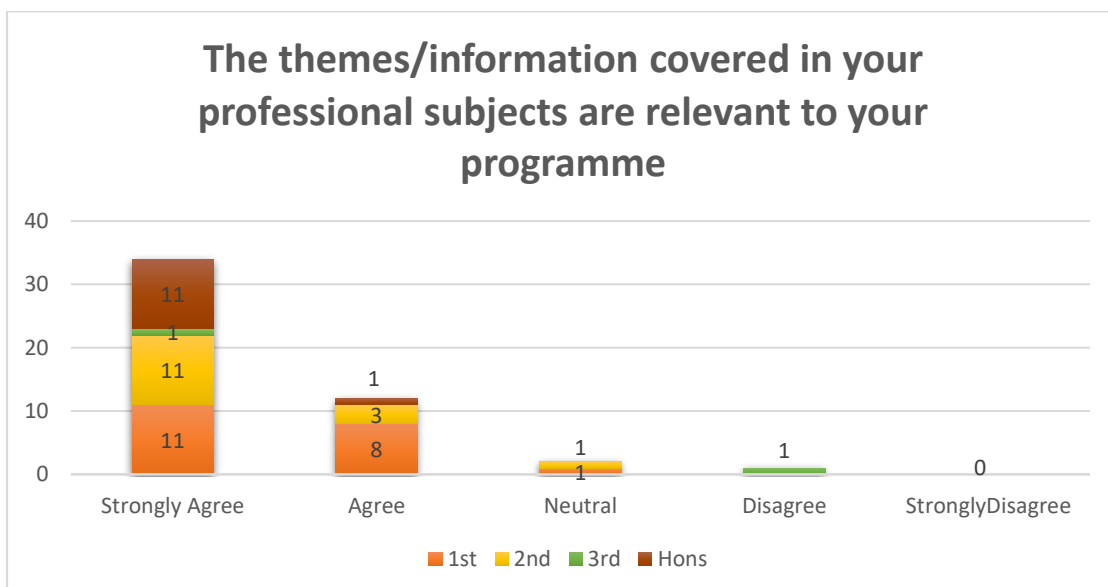
<b>Year group</b>	<b>No. of Thuthuka bursary students in 2021</b>	<b>No. of Thuthuka bursary respondents</b>
1 <sup>st</sup> Years	24	20
2 <sup>nd</sup> Years	26	15
3 <sup>rd</sup> Years	7	2
Honours	26	12

Participations in the study was voluntary and the low response rate could possibly be attributed to this. Although only 61% of the group participated in the study, sufficient responses could be extrapolated from the data.

The following questions were posed to the students who had to rate their experience of the programme in terms of either agreeing or disagreeing with the following statements. The response to the questions is indicated in the form of a pie chart as well as a bar chart depiction of the responses from the respective year groups.

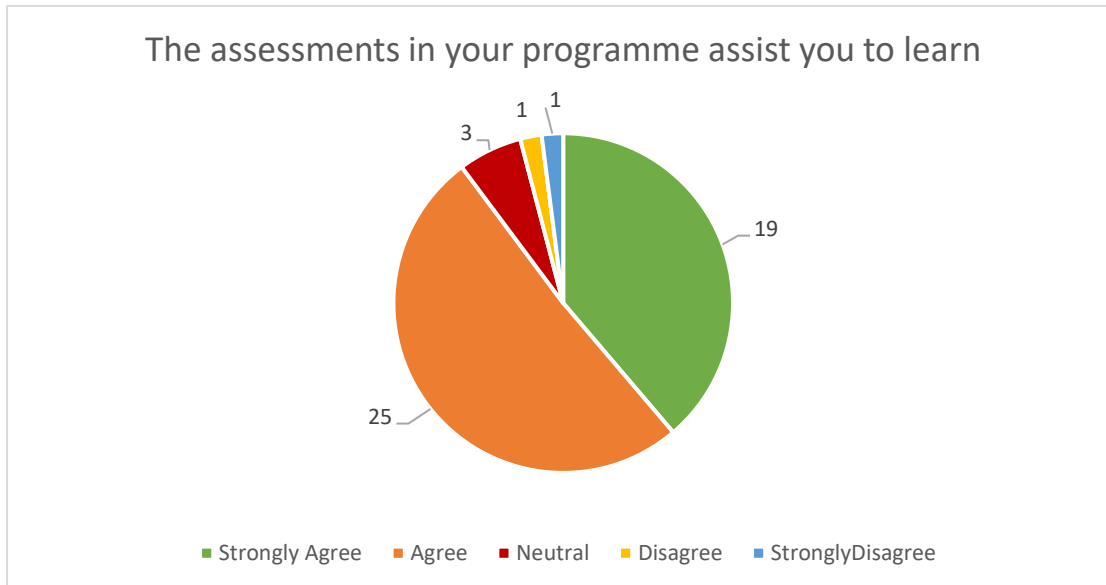


**Figure 1.1: Response to Question 1**

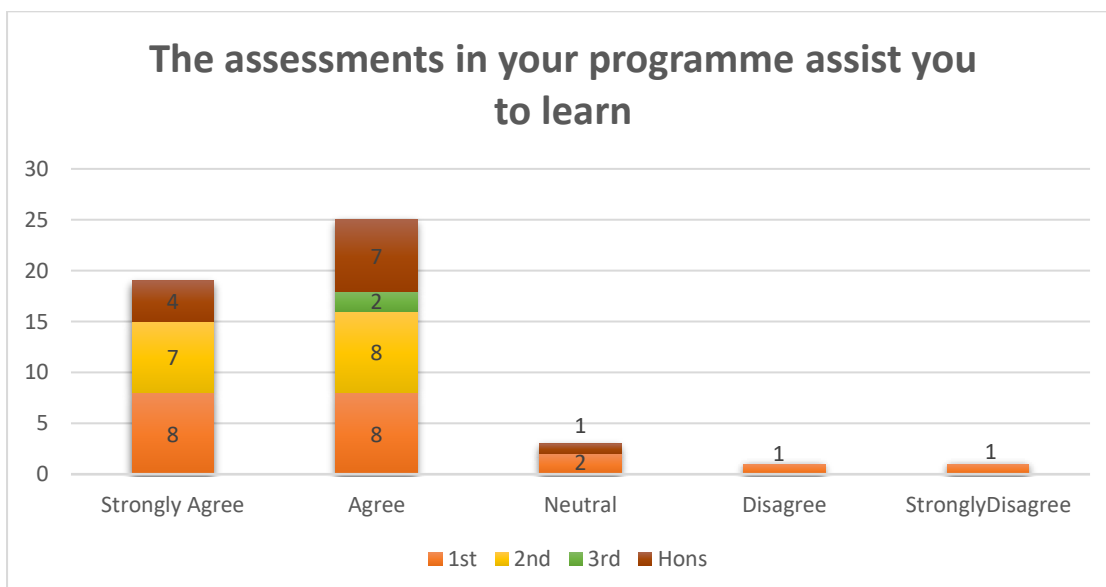


**Figure 1.2: Response to Question 1 per year group**

Question 1 aimed to get the perspective of the students in regard to what themes are covered in the programme even though one can assume that the programme is structured in such a way that it covers the required content for the purpose of the degree. Only one student disagreed with this statement with the most respondents strongly agreed that the information covered in the programme is relevant.

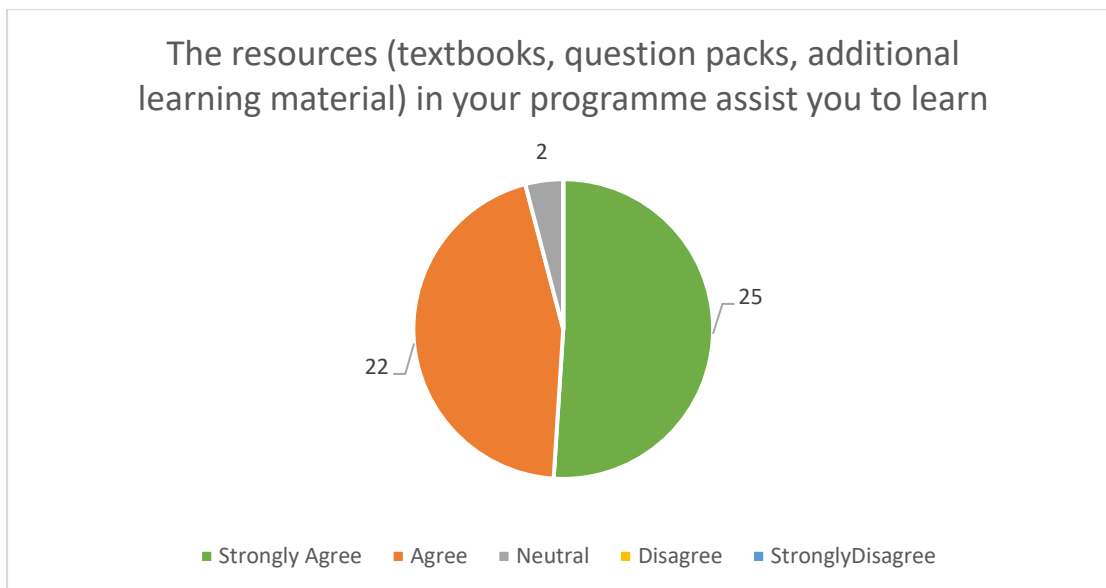


**Figure 2.1: Response to Question 2**

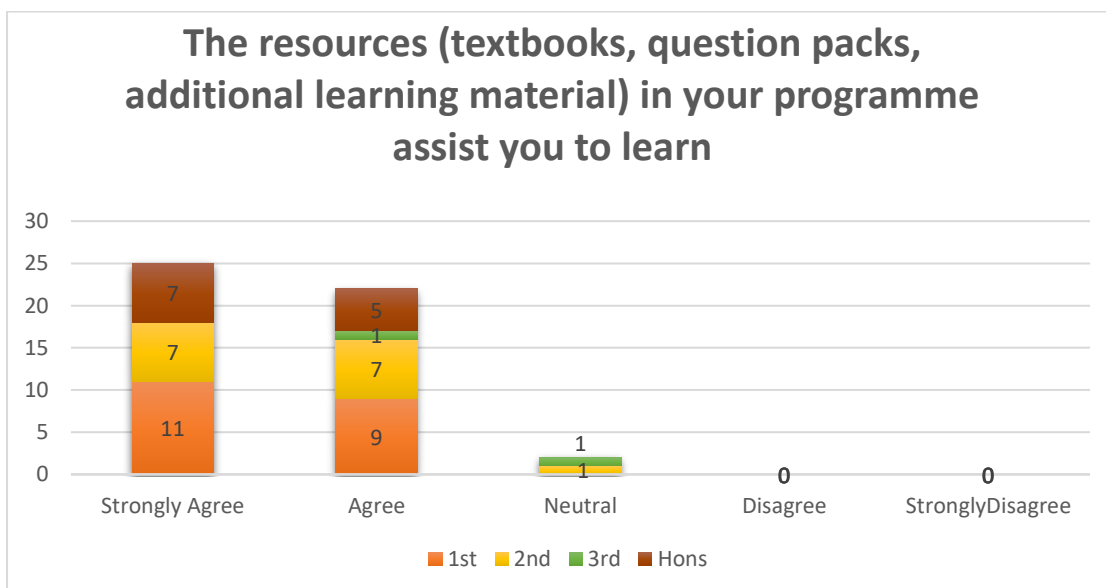


**Figure 2.2: Response to Question 2 per year group**

One of the aspects that is also scrutinised in this study is throughput statistics, which measure the outcome of students’ ability to apply knowledge learned by completing assessments. In regard to this statement three students were neutral, and two students disagreed. 90% of the respondents agreed with this statement. When we consider Kirkpatrick’s evaluation criteria one could regard this result as students generally having a positive learning experience.

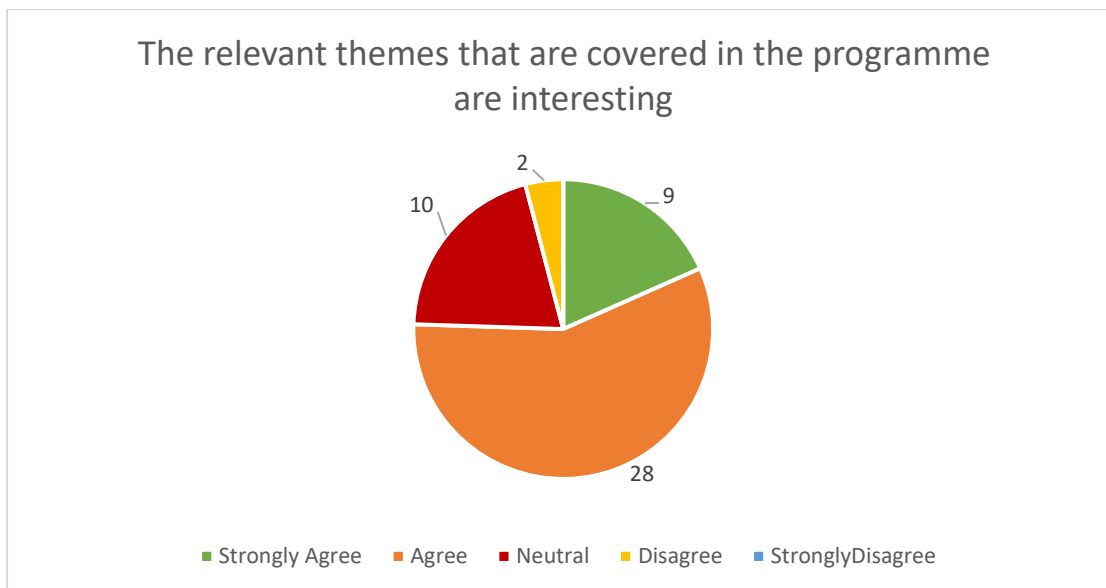


**Figure 3.1: Response to Question 3**

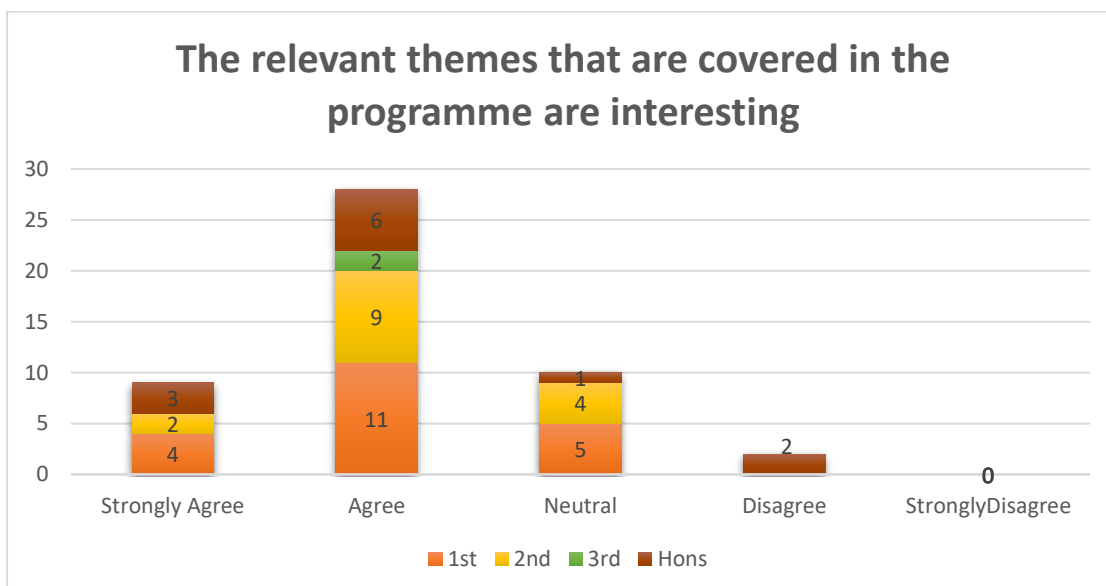


**Figure 3.2: Response to Question 3 per year group**

One would assume that textbooks, question packs, additional learning material can supplement learning. Most of the respondents feel that the resources are helpful in learning.



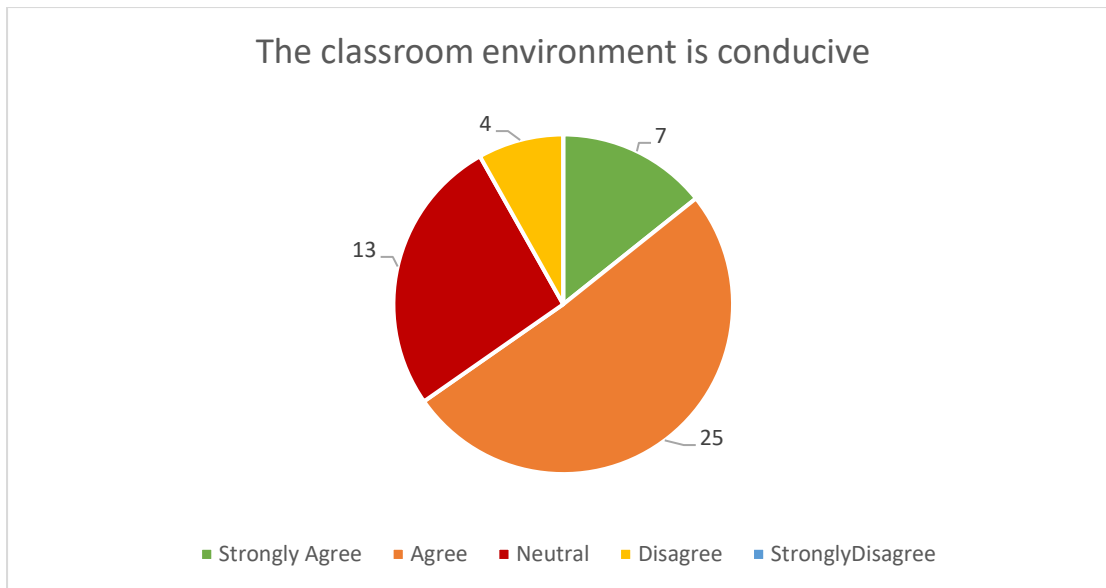
**Figure 4.1: Response to Question 4**



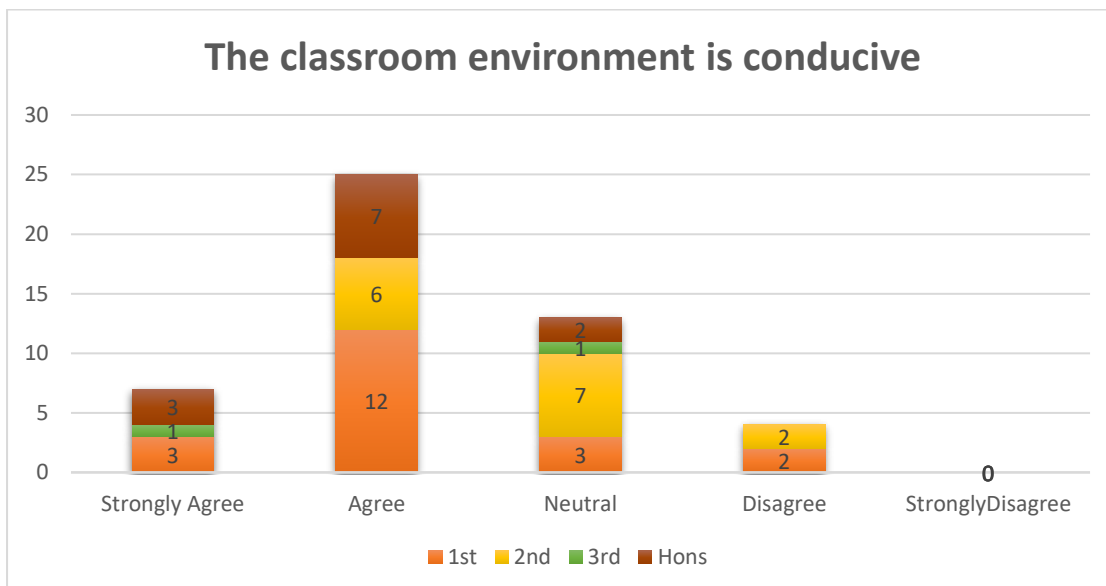
**Figure 4.2: Response to Question 4 per year group**

Even though the themes that are covered in the programme are necessary, students might not enjoy what or how these themes are covered. Only two students in the Honours group do not agree that the themes covered in their programme is interesting. 76% agree that the work covered is interesting while 20% are neutral. The reader must again note that this tests students experience and does not test the learning itself.



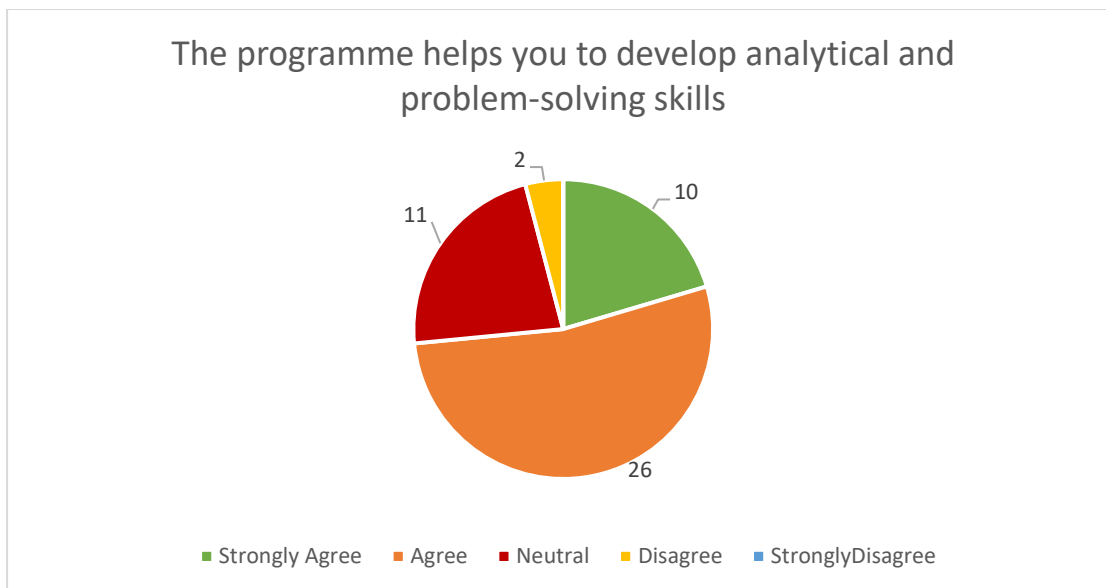


**Figure 5.1: Response to Question 5**

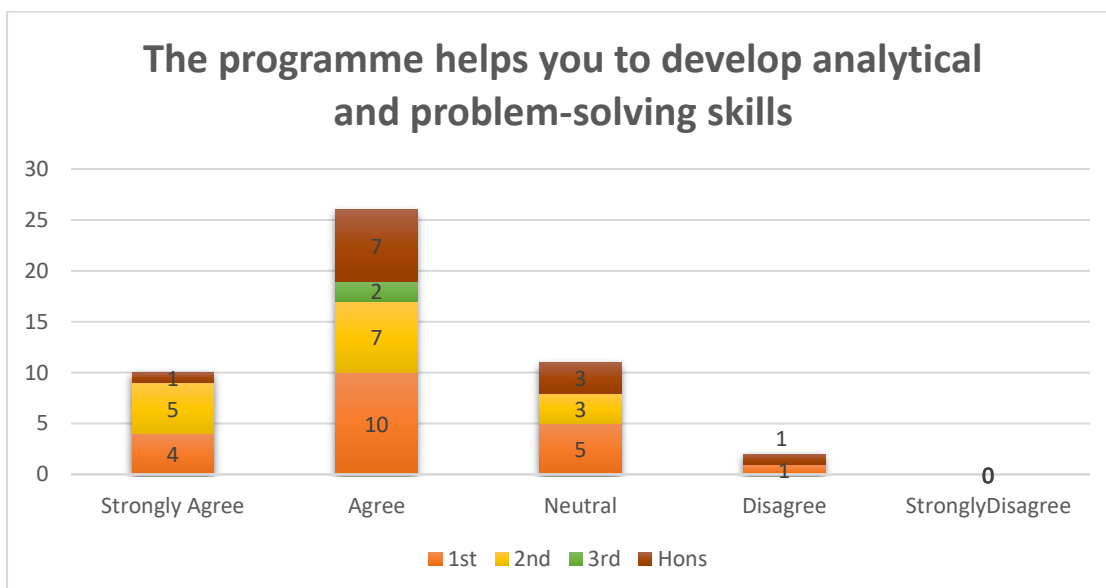


**Figure 5.2: Response to Question 5 per year group**

If you look up the word conducive in the dictionary you find synonyms such as favourable, helpful, and encouraging. Quite a few students felt neutral in regard to this statement. Two first and second years disagreed, respectively.

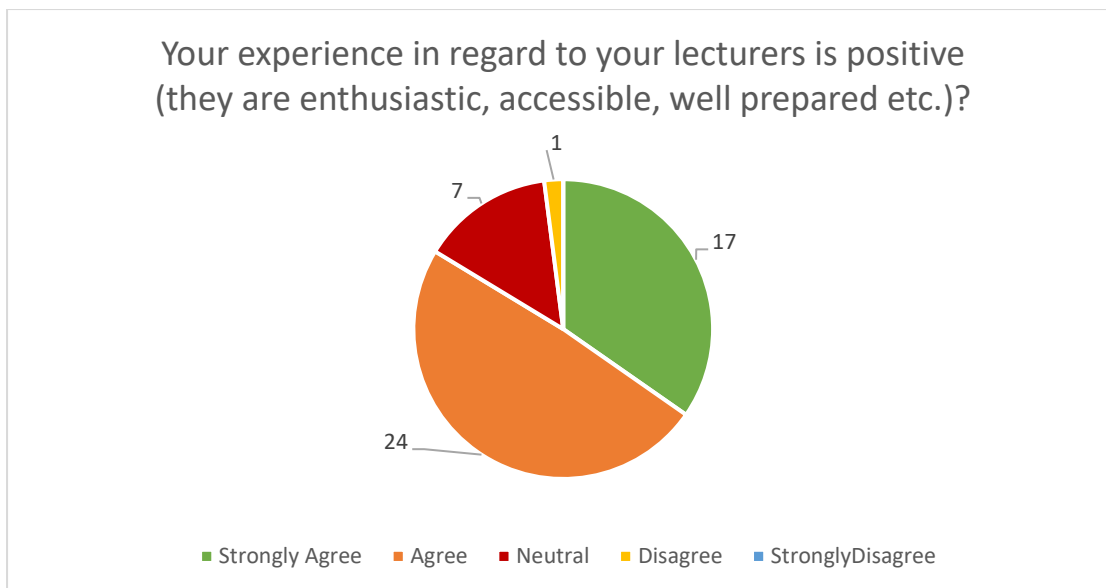


**Figure 6.1: Response to Question 6**

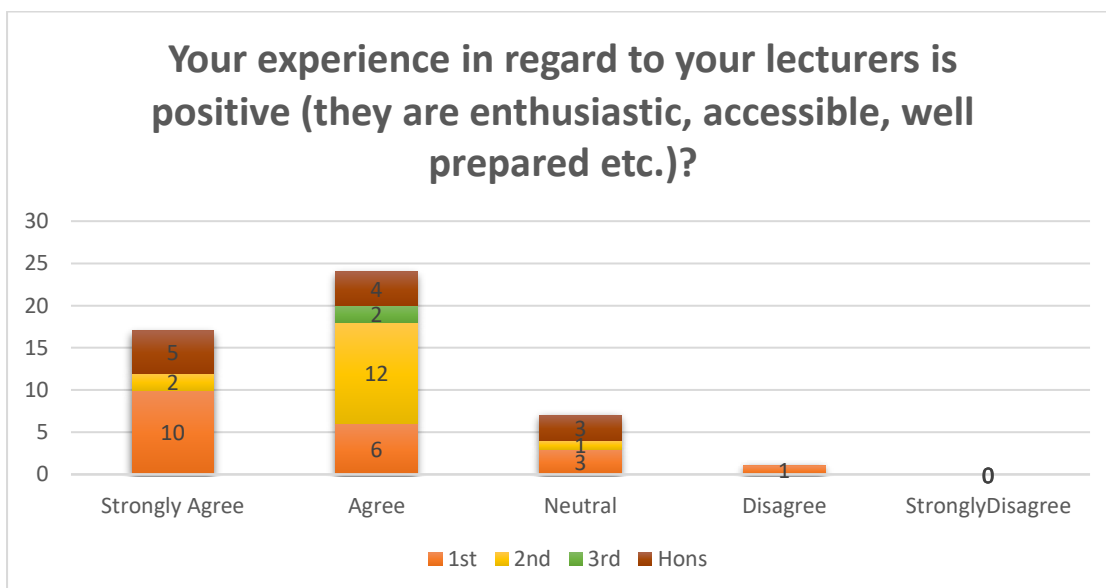


**Figure 6.2: Response to Question 6 per year group**

One could assume that the BAccounting programme is structured in such a way as to sufficiently prepare students for the profession. 73% agree that the BAccounting programme develops analytical and problem-solving skills, while 22 % are neutral. Of the respondents who disagree one student is a first year and the other an Honours student.

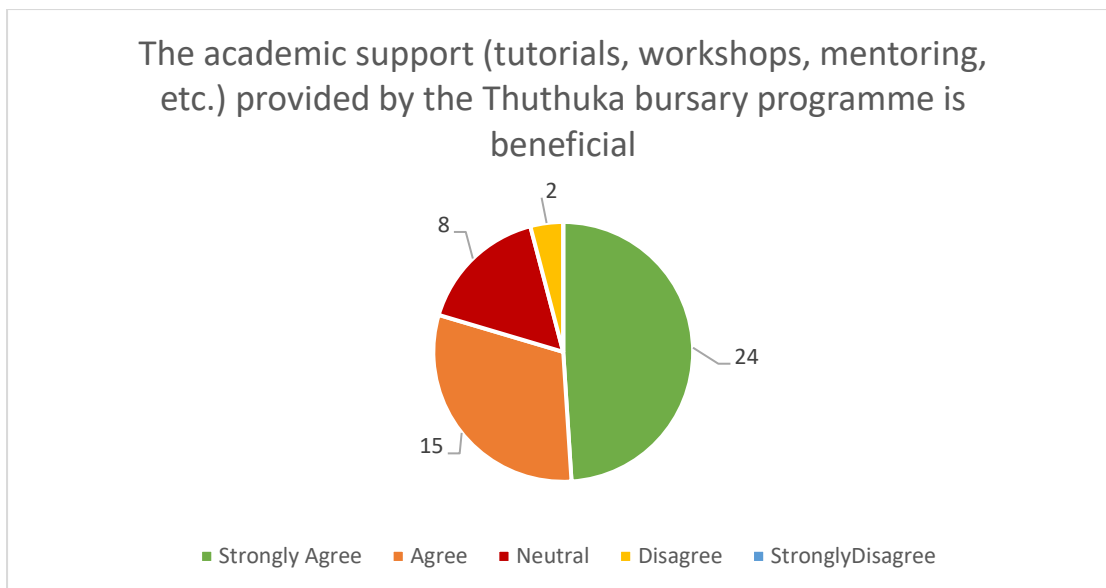


**Figure 7.1: Response to Question 7**

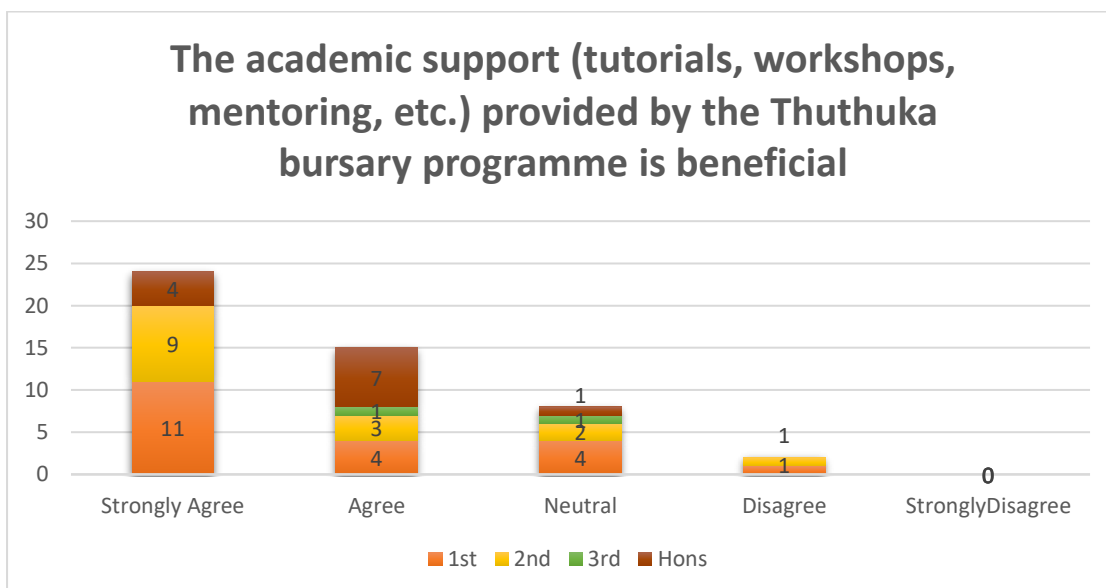


**Figure 7.2: Response to Question 7 per year group**

It can be assumed that lecturers also play an important role in the academic success of students. Only one student felt that they did not have a positive experience in regard to their lecturers. Do note that this is a first-year student who indicated that they do not agree with this statement.

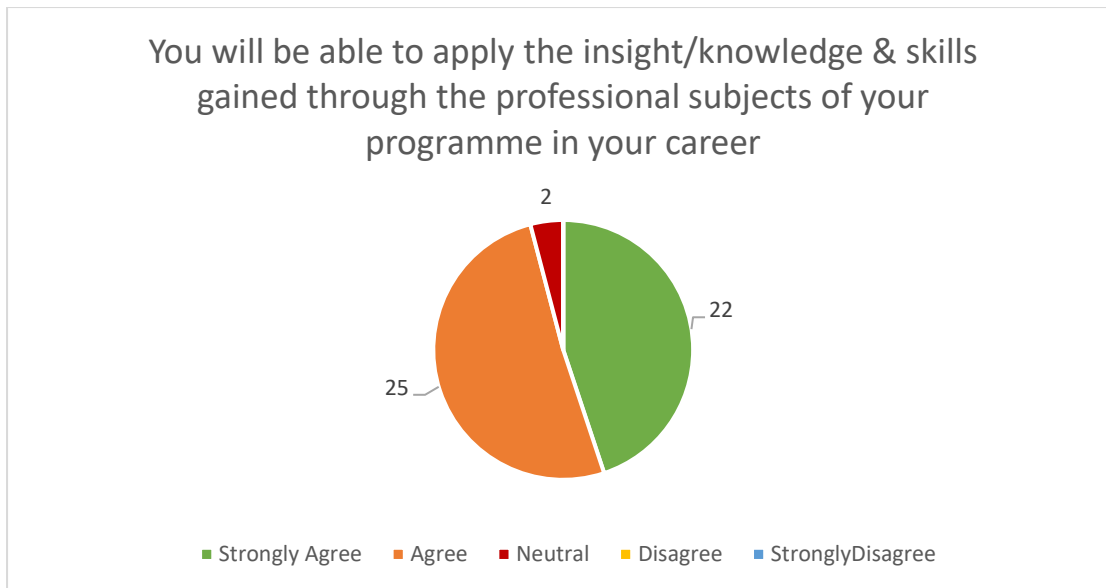


**Figure 8.1: Response to Question 8**

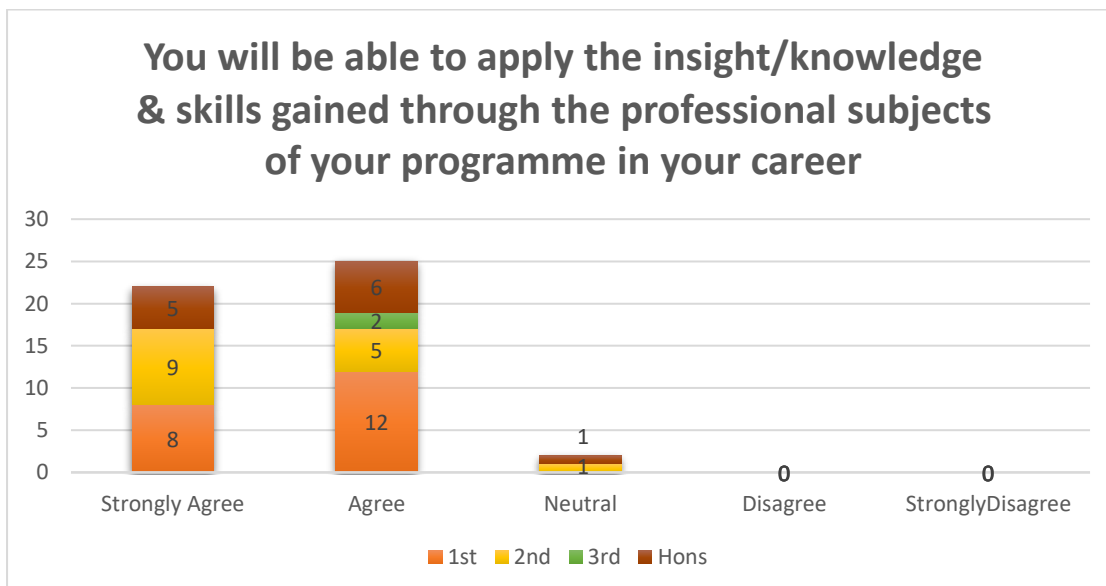


**Figure 8.2: Response to Question 8 per year group**

As indicated in the report in an earlier section, the Thuthuka bursary programme provides additional academic support. This question aims to determine whether students find the support beneficial. 16% of the group were neutral about this with only 4% disagreeing that support is helpful.

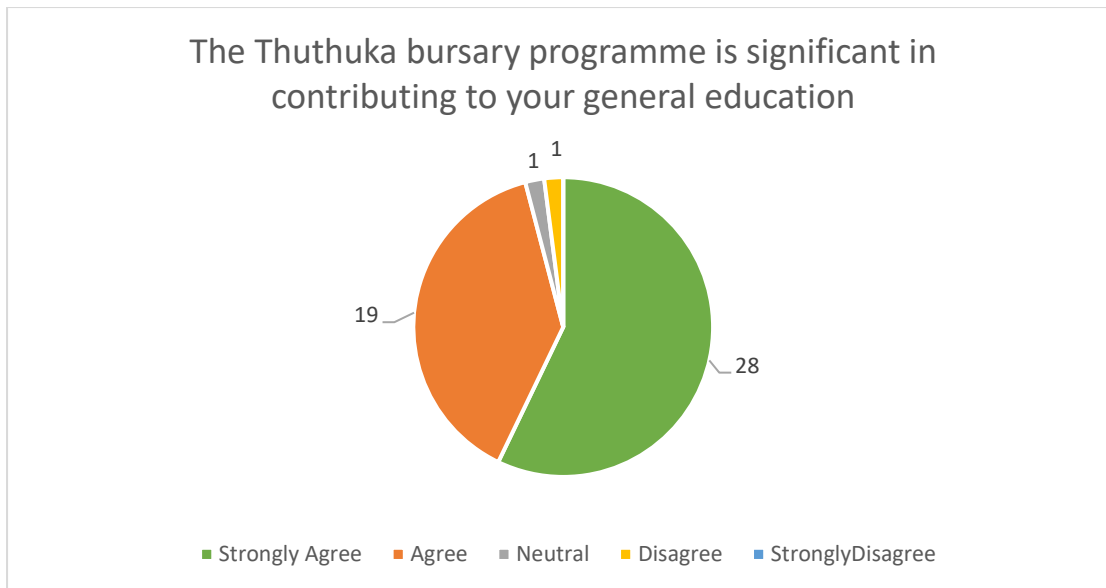


**Figure 9.1: Response to Question 9**

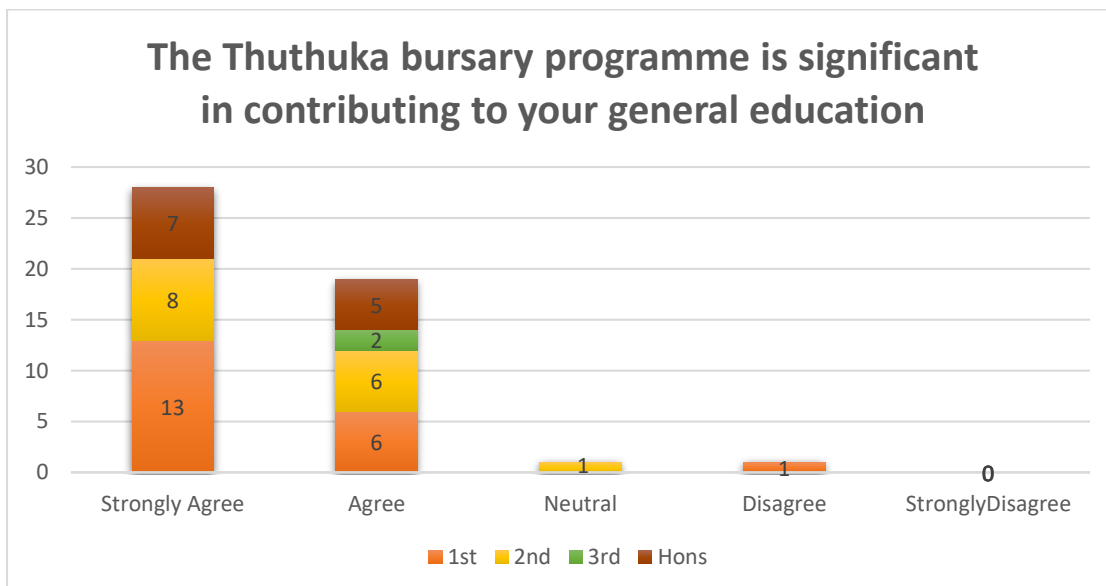


**Figure 9.2: Response to Question 9 per year group**

This question specifically related to the BAccounting programme, which teaches students the technically knowledge needed to apply in the accountancy profession. The majority of respondents felt that they will be able to apply the skills and knowledge taught with only two students indicating that they feel neutral in regard to this statement.

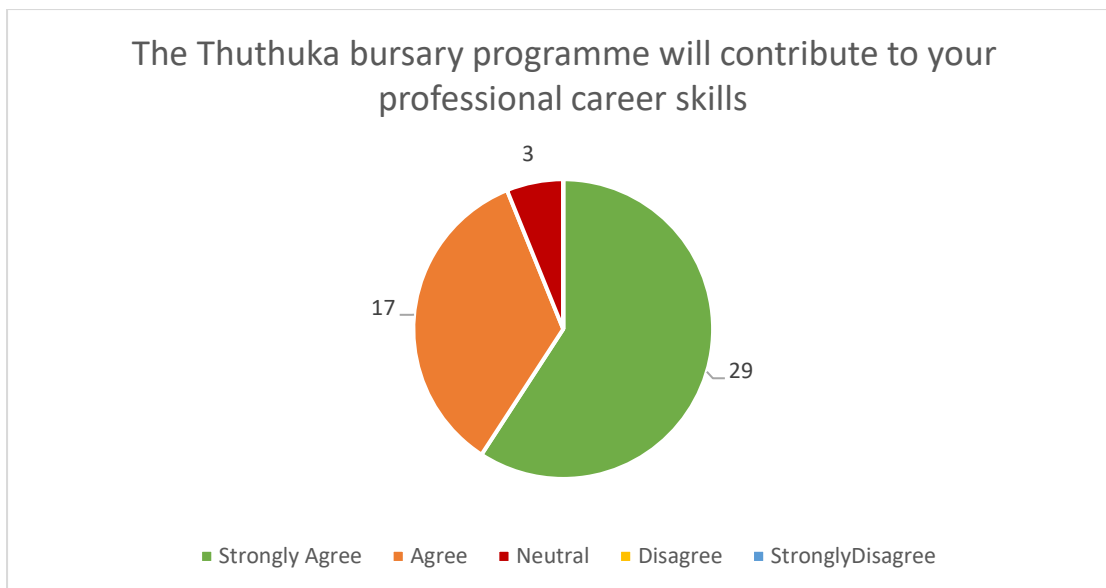


**Figure 10.1: Response to Question 10**

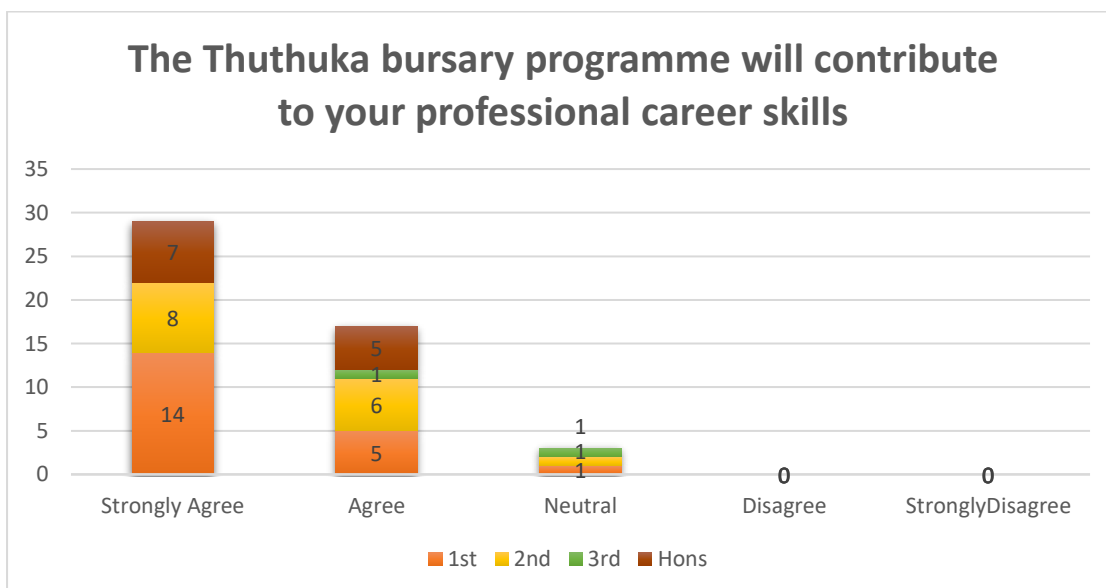


**Figure 10.2: Response to Question 10 per year group**

The structure of the bursary programme aids the students in that it provides the necessary academic support for students to successfully complete their studies. In response to this question 96% of the respondents agree with merely one being neutral and one who disagreed.

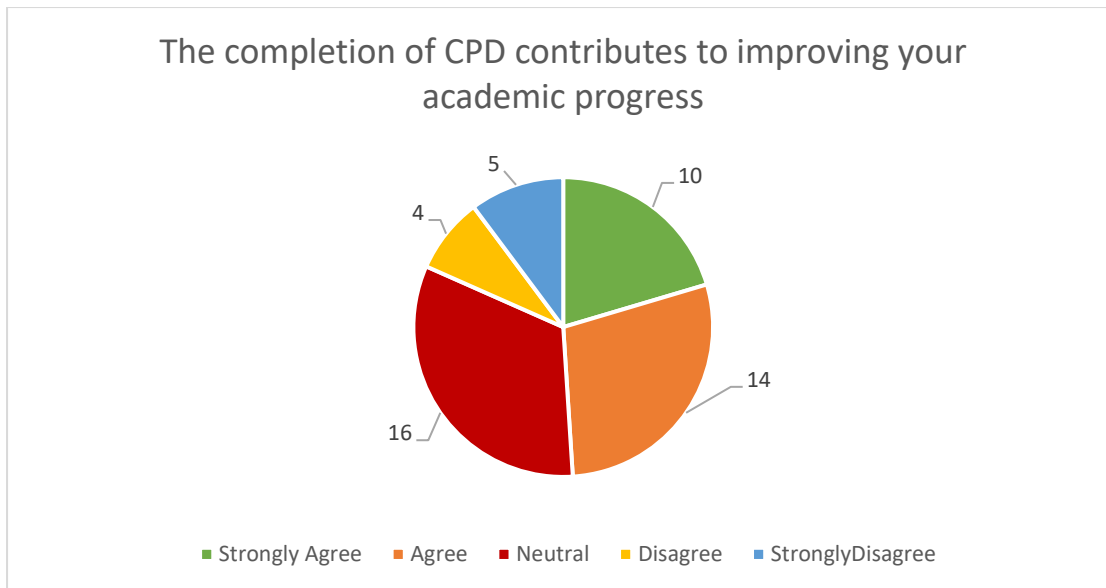


**Figure 11.1: Response to Question 11**

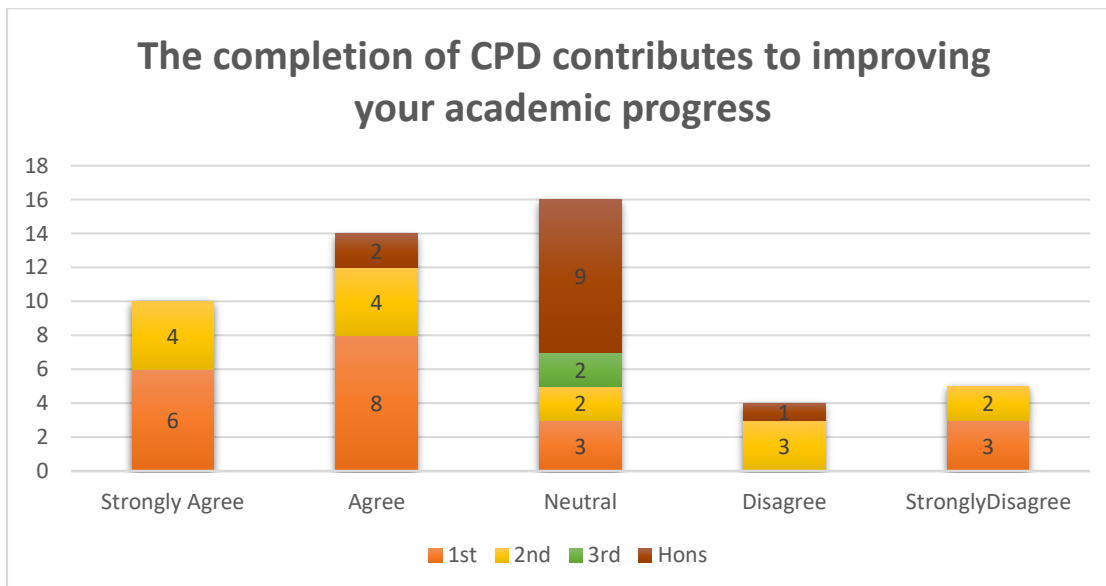


**Figure 11.2: Response to Question 11 per year group**

As part of the programme structure various skills workshops are arranged for the students by the bursary programme. Majority of the respondents feel that the bursary programme will contribute to their professional career skills, with only three being neutral. These three students are from the undergraduate year groups.



**Figure 12.1: Response to Question 12**



**Figure 12.2: Response to Question 12 per year group**

As previously explained Continuous Professional Development (CPD) is additional assistance with particular subjects or work that student require help with. In regard to this question, the group of respondents seem to be divided. Most agree that the completion of CPD helps with improving their progress, a few are neutral on the matter, while 18% disagree.

The following were open-ended questions of which the responses are summarised below. More specific responses, which can possibly be considered by the Thuthuka programme and School of Accountancy as recommendations, are included in **Appendix C**. Possible reasons for answers in the questions above seem become more apparent in these open-ended questions.



13. If you needed to retake an assessment or module to improve your marks during the course of the programme, how did you prepare differently for the second assessment opportunity and for further assessments in the programme?

For this question students provided the following methods:

- Utilising a tutor and reaching out for help in areas where needed albeit from lecturers or fellow students who excel in a particular subject.
- Taking more time to prepare for the assessment.
- To maximise learning prior to the second assessment, focussing on questions of the particular topics of the module that they struggled with.
- Valuing time to rest more.
- Working through past papers and identifying mistakes they made by working through past papers.
- Using additional learning material such as structured tutorials and lecturer videos to prepare for the assessment.
- Attempting previous question papers under exam conditions.
- Re-evaluate study methods and then using a different study methods and techniques.
- Refrain from making the same mistakes previously made such as not attending all sessions or not covering all the work.
- Realising that getting enough sleep and managing stress is also important.

14. Is there anything that you have learned from the Thuthuka programme that you think you will be able to apply in your career in the future?

The following answers were received in response to this question and summarised according to skills and life lessons.

In terms of skills

The importance of ethical behaviour was pointed out, which is also an aspect that is taught in auditing. Students identified effective reading skills and teamwork as beneficial in the workplace in the future. Making sacrifices, by doing things that you don't necessarily want to do, which may lead to better opportunities in the future was also mentioned as a lesson learned. One student learned about accountability and supporting others. Time-management and the importance of maintaining good relationships were also skills that many students found to be valuable. Communication skills and asking for assistance was also noted. One of the principles of the Thuthuka society is that it is a "*help mekaar*" society, therefore students should never hesitate to ask for assistance. Taking responsibility for own growth and development and evaluating progress in relation to achieving

goals was mentioned by one student. Other students learned leadership, organisational and networking skills. One student noted utilising resources to be successful. The workshops were insightful in teaching students how to create a conducive studying environment as well as what to expect in articles after studying.

#### Life lessons

A life lesson learned by one student is “being responsible and working hard to ensure security, self-discipline and self-motivation and most importantly responsibility”. Seeing that community service forms part of the programme structure another student reflected the importance of giving back to your community. Having a proper work/life balance was regarded as important. Another student had quite a different perspective when answering this question stating, “I have learned from seeing how many students on the program have been significantly reduced from my first year to my third year group, who are very intelligent (as evident from them being on the bursary in the first place, that the industry can be very cut-throat and unforgiving and that you have to be up-to-date and balanced with your work from day one”. “I learned that if you have to keep pushing no matter what, to always get up and do it no matter how many times you fail, if one way fails find another but do not give up”. For one student the programme has been beneficial in terms of learning about what to expect both long and short term. The student elaborates on this by saying, “it has exposed me into spaces that have rich information in regard both personal and professional growth, this has been consistent over the years”. For one student surrounding yourself with supportive people is important. In this regard another student made the following statement, “I have learned that no man is an island, you need to surround yourself with people such that when you need help you can go to them and creating a schedule is key and knowing that asking for help is not an embarrassing thing but an essential part of your learning process”. Another notable response was that hard work and dedication is rewarded in the end.

15. Based on your current experience, if you could study anything would BAcc still be your choice of study?

Most students answered yes to this question, highlighting the reasons why they are passionate about the degree as well as their excitement of achieving the professional qualification of CA(SA). Of the students who answered no, their motivation ranged from mostly the course being demanding to having interest in another field of study. One student answered both yes and no motivating their answer, “[t]he pressures related to studying BAcc can be overwhelming and can take its toll on you mentally. This makes me doubt my decision because I believe that there must be degrees of lesser pressure. However, I do believe that I belong in this course, I enjoy most of the content to the fullest and I know that I have what it takes to make a difference in the CA profession.”. Another student stated, “I'm not so sure BAcc would still be my choice of study. I have often felt that my

personal strengths do not align with the course and I've had to really stretch myself to be successful thus far. It is dynamic and challenging, which I do enjoy but given the choice and resources to study something more on the creative side, I wouldn't mind". It is also evident that the financial position of some students plays a role in their decision of the field of study they pursue, which is apparent from another student's response, "I'm not so certain. I have a newfound respect for Accounting more than anything after the last 3 years and the CA(SA) designation commands respect and brings prestige, but if finances were not an issue, I may have studied a different area of commerce. BAcc was the pragmatic choice in matric".

16. Are there any improvements that can be made to either Thuthuka programme or BAcc programme that can improve the professional development of students

These are among the suggestions for the Thuthuka programme by the respondents to the questionnaire:

- More motivational workshops were suggested.
- Shortening the length of skills workshops.
- More tutorials.
- Workshops for individuals interested in public speaking and presentation skills.
- Considering less meetings or Thuthuka sessions to give students time off to focus on their mental health as there is a perceived decrease in the mental health of many BAcc students.
- Offering therapy sessions and by doing so creating a safe space for students to express themselves.
- Improvement of communication with students in terms of their needs so that the programme is structured to see to these needs.
- One student suggested less meetings on a Friday in order for students to have time to relax after a hectic week of academics.
- It was also suggested that the structure of how CPD is currently implemented be amended.
- Other incentives to motivate student performance was also proposed.

The following responses relate specifically to the BAccounting programme:

Students feel that additional computer programmes other than only Pastel can be presented in the course. It was also suggested that computer literacy be incorporated in the four major subjects. Focus on fourth industrial revolution skills was listed as a recommendation to better prepare students for the volatile, uncertain, complex, and ambiguous (VUCA) world. The effort that lecturers put into preparing slides and other module content was commended. A more practical approach to the topics that are covered was also suggested. Another proposition was to clearly demonstrate how to apply theory in real life.

Even with the current flexible assessment policy that is in place one student would prefer more assessment opportunities.

## **5.2.2 Level 2**

This level aimed to measure students success by determining students meeting the pass requirements as well as the admission requirements for postgraduate studies. The first part provides an overview of the impact the Thuthuka Bursary Fund Programme has in transforming the accounting programme in terms of enrolment of students of colour since the inception of the programme at the School of Accountancy at Stellenbosch University. At this level only the throughput statistics of the students part of the Thuthuka Bursary Fund programme at the School of Accountancy is scrutinized.

### **5.2.2.1 Transformation of the Bachelor of Accounting programme: School of Accountancy, Stellenbosch University**

The BAccounting programme was implemented in 2006 as a selection programme. Only 500 first year students could be selected to be part of the programme based on the selection criteria. Of these 500 students, 100 students would be from designated groups (School of Accountancy, 2005).

In 2007, the School of Accountancy welcomed the first intake of 20 students for the Thuthuka Bursary Fund Programme. This group was referred to as the *Thuthuka-20*. These students participated in various transformation initiatives as well as covering modules on life and job-related skills. The goal of the Thuthuka programme at Stellenbosch University was to welcome at least 50 new first years to the programme each year from 2008 onward (School of Accountancy, 2007). The Thuthuka-20 successfully completed their first year and progressed to their second year of studies in 2008. Thuthuka welcomed their second intake of 29 students in 2008 (School of Accountancy, 2008). The Thuthuka programme delivered their first group of graduates in 2009 (School of Accountancy, 2010).

Data from the inception of the Thuthuka programme at Stellenbosch University until 2020 will be included in this study (period 2007 to 2020). The first table on the next page depicts the number of students enrolled for each respective year of study and is categorised per year group. The subsequent tables illustrate the throughput rates of each year group and is arranged in chronological order.

**Table 3: Number of Thuthuka students per year group (Stellenbosch University, 2020)**

	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
CTA	-	-	-	7	26	21	22	24	17	27	20	20	16	20
3rd year	-	-	19	18+6*	22+5*	21+9*	12+6*	16+4*	15+5*	24	20	19	22	19
2nd year	-	20	24	25	28	15	21	27	32	22	26	31	23	8
1st year	20	29	34	30	29	24	30	36	27	28	35	30	18	28
<b>Total number of Thuthuka students per year across all years of study</b>	<b>20</b>	<b>49</b>	<b>77</b>	<b>86</b>	<b>110</b>	<b>90</b>	<b>91</b>	<b>107</b>	<b>96</b>	<b>101</b>	<b>101</b>	<b>100</b>	<b>79</b>	<b>75</b>

*\*Students graduated in previous year and now repeating four professional subjects to improve their marks to gain entrance into Honours.*

**Table 4: Thuthuka students pass rate per year group (Stellenbosch University, 2020)**

		2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
		Pass %	Pass %	Pass %	Pass %	Pass %	Pass %	Pass %	Pass %	Pass %	Pass %	Pass %	Pass %	Pass %	Pass %
CTA					43%	58%	67%	50%	46%	47%	63%	60%	60%	56%	60%
3rd year	Students who retain bursary (progress to Hons)			68%	72%	41%	57%	50%	38%	60%	54%	70%	58%	41%	47%
	All students who passed (graduated)				89%	68%	91%	92%	75%	80%	83%	80%	89%	55%	63%
Mark improvement	Students who retain bursary (progress to Hons)				100%	40%	89%	100%	100%	60%					
	All students who passed (all repeat modules)				100%	40%	100%	100%	100%	100%					
2nd year	Students who retain bursary (to 3rd year)		95%	75%	76%	72%	80%	76%	55%	75%	91%	77%	71%	83%	88%
	All students who passed											85%		91%	88%
1st year	Students who retain bursary (to 2nd year)	100%	75%	71%	93%	55%	83%	87%	89%	78%	86%	83%	77%	44%	93%
	All students who passed											89%		89%	100%

Refer to **Appendix B** for an extensive summary of the throughput statistics per year group.

*Table 5: Average pass rates of Thuthuka students for the period 2007-2020*

<b>Year Group</b>	<b>Only students who retain bursary and progress to next year of study</b>	<b>All students part of the programme</b>
1st	80%	84%
2nd	78%	79%
3rd	56%	79%
Hons	55%	55%

From the data above the throughput rates at first year level throughout the study seems to be of the best results. In 2019 it is noted that only 44% first-years retained the bursary and progressed to second year. As students' progress in the year of their studies the pass rates in some instance decreases. From the responses received in the open-ended questions the difficulty of the BAccounting course can be regarded as a reason for these trends in pass rates. The reader's attention should also be drawn to the overall throughput rates. Although there are occurrences of lower percentages of throughput for students who retain the bursary for a particular year of study, the pass rates of the entire group are higher. These students therefore meet the assessment criteria as set out by the University, successfully completing their year of study. With the stringent criteria for admissions to Honours one can assume that the requirements influence the percentage of students who gain admission to Honours (CTA). In 2014 only 38% of Thuthuka students retained the bursary and gained admission into honours. CTA pass rates are on average below 70% with the highest CTA pass rate being 67% in 2012.

Since the implementation of a selection process for the BAccounting programme in 2006, the Thuthuka Bursary Fund enrolled 20 first year students of colour in 2007, which contributed to 20% of the designated group of students allowed to be selected for the programme. Although the bursary programme does not meet its goal of enrolling 50 new students each year, it however on average enrolls between 20 and 30 new students of colour. This is mainly due to variance in the availability of funds from donors each year.



### 5.2.3 Level 3

Statistics regarding the completion of the Initial Test of Competence (ITC) and Assessment of Professional Competence (APC) were analysed. Here the results/outcome are used to determine whether students are successful and can progress to the next level in the process of completing their professional qualification and registration. The focus group was those who have completed the ITC from 2011 until 2020 and APC from 2013 until 2020, respectively.

The first required assessment to be completed in the process of becoming a Chartered Accountant is the Initial Test of Competence (ITC), which is written after the completion of Honours (CTA). The table below illustrates the number of students who have written the ITC based on their CTA year as well as the percentage pass rate per year group. As the first Thuthuka intake was in 2007, the first group who have written ITC was in 2011. Therefore, this segment will focus on results from 2011 to 2020.

The Assessment of Professional Competence (APC) is the last assessment, before professional registration, in the process of becoming a Chartered Accountant. This examination is usually written in the last year of a student's articles, which is a requirement for professional registration. As the first group wrote their ITC in 2011, the first group to write APC would be in 2012. This section will therefore focus on results from 2012 to 2020.

The table on the next page illustrates the ITC and APC pass rates of Thuthuka students for the period 2010-2020. An analyses of the data follows after the table.

**Table 6: ITC and APC pass rates of Thuthuka students for the period 2010-2020 (School of Accountancy<sup>2</sup>, 2020; SAICA, 2021)**

<b>CTA Year</b>	<b>No. of Thuthuka students who wrote ITC</b>	<b>No. students who passed ITC after 1st attempt</b>	<b>ITC Pass Rate after 1st attempt</b>	<b>Total number of students that passed (based on one or more attempts)</b>	<b>Overall ITC Pass Rate for year group</b>	<b>Year of 1st APC attempt (assume passed ITC in time)</b>	<b>No. students who wrote APC</b>	<b>Total no. students who passed APC (period 2012-2020)</b>	<b>APC pass rates (overall attempts)</b>
<b>2010</b>	<b>3</b>	3	<b>100%</b>	<i>3</i>	<b>100%</b>	<b>2012</b>	3	3	<b>100%</b>
<b>2011</b>	<b>15</b>	12	<b>80%</b>	<i>14</i>	<b>93%</b>	<b>2013</b>	14	14	<b>100%</b>
<b>2012</b>	<b>14</b>	8	<b>57%</b>	<i>14</i>	<b>100%</b>	<b>2014</b>	13	13	<b>100%</b>
<b>2013</b>	<b>11</b>	10	<b>91%</b>	<i>11</i>	<b>100%</b>	<b>2015</b>	11	11	<b>100%</b>
<b>2014</b>	<b>11</b>	5	<b>45%</b>	<i>10</i>	<b>91%</b>	<b>2016</b>	9	9	<b>100%</b>
<b>2015</b>	<b>8</b>	7	<b>88%</b>	<i>8</i>	<b>100%</b>	<b>2017</b>	8	7	<b>88%</b>
<b>2016</b>	<b>17</b>	11	<b>65%</b>	<i>16</i>	<b>94%</b>	<b>2018</b>	16	10	<b>63%</b>
<b>2017</b>	<b>12</b>	9	<b>75%</b>	<i>12</i>	<b>100%</b>	<b>2019</b>	12	9	<b>75%</b>
<b>2018</b>	<b>12</b>	8	<b>67%</b>	<i>11</i>	<b>92%</b>	<b>2020</b>	10	5	<b>50%</b>
<b>2019</b>	<b>9</b>	6	<b>67%</b>	<i>8</i>	<b>89%</b>	<b>2021</b>	n/a	n/a	<b>n/a</b>
<b>2020</b>	<b>12</b>	10	<b>83%</b>	<i>10</i>	<b>83%</b>	<b>2022</b>	n/a	n/a	<b>n/a</b>

At the time of completion of the study the results of the second opportunity of ITC results for 2021 were not yet available. The CTA Class of 2020 final ITC pass rates is therefore only up until April 2021. Overall, **124 candidates** have written the ITC and a total number of **117** have successfully completed this assessment bringing the overall throughput rate to **94%** for the period of 2011 to 2021 (class of 2010 to 2020) for the Stellenbosch Thuthuka group.

Based on the results above there was a 100% successful completion rate of APC for CTA groups 2010 to 2014. For 2015 only 1 student has not completed their APC. There is a decline in the APC results of CTA group 2016 to 2018, with 2018 having the lowest APC pass rate. Although these are the current pass rates the students have another opportunity to retake their APC examinations and these results can therefore be updated in the future. The class of 2019 and 2020 are yet to complete their APC examination. Out of a total of **96** individuals who have attempted the APC examination **81** was successful, which is a pass rate of **84%**. To determine why APC results are quite low one can consult the APC examination guidelines. APCs are evaluated (rather than allocating marks for specific points) on an overall submission rather than using a traditional marking approach. This assessment approach is used to identify candidates who might not have the sufficient competence to enter into the profession as a CA(SA). In conclusion, for a candidate to successfully pass the APC the candidate needs to be able to demonstrate overall competence in regard to the case study provided (South African Institute of Chartered Accountants, APC - December 2021, 2021).

In order to supplement the findings for this level of outcome that is measure, I added a table below that indicates the overall success of those students who have completed their postgraduate qualification and undertook the various required examinations.

**Table 7: Overall success rates of CTA Thuthuka students for the period 2010-2020 (School of Accountancy<sup>2</sup>, 2020; SAICA, 2021)**

CTA Year	No. students who passed PGDA	Total no. students who passed both ITC and APC (period 2011-2020)	Overall Success Rate for CTA year group
2010	3	3	100%
2011	15	14	93%
2012	14	13	93%
2013	11	11	100%
2014	11	9	82%
2015	8	7	88%
2016	17	10	59%
2017	12	9	75%
2018	12	5	42%
2019	9	n/a	n/a
2020	12	n/a	n/a

Although there might be year groups who have a lower overall success rate, it should be noted that the individuals who have not successfully completed the last examination still have an opportunity to complete their APC examination and the last two CTA year groups are yet to write their APC examination which can have a positive impact on these statistics in the future.

#### 5.2.4 Level 4

The process of purposive selection was followed in the identification of candidates for the interviews. The Thuthuka Project Management team was consulted to recommend candidates that might be suitable for the study. The alumni profiling was also used in the selection process. The candidates are classified in three categories. These categories are first intake students, individuals who successfully registered as a CA, and those who have not yet qualified or not been successful in the process of becoming a CA. Even though alumni profiling was previously conducted, the questions that I'm interested in necessitates to these three categories of individuals. The candidates were identified based on the information from

the profiles. In the end I have identified 32 respondents. From the candidates invited to participate in the study seven agreed to partake. Two individuals have expressed their interest in the study but has not responded to latest communication to confirm an interview.

The following questions were posed in the interview and the responses from all the participants are group under each question.

**1. Are you a Chartered Accountant and what is the current field that you are working in? If not, at what point of the process are you in qualifying as a Chartered Accountant.**

Of the seven alumni that responded, four are qualified as a CA(SA) of which two are from the first intake Thuthuka group. One respondent is not yet a CA but has successfully completed all assessments and is currently in the final year of articles. Another is also not qualified and still need to complete their APC examination. There is also one respondent who is still in the process and is yet to complete their ITC. Fields that the respondent work in range from academics, finance, and banking as well as auditing in corporate and governmental sectors.

**2. What would you ascribe your success at this point in your career to? / What are the factors that impacted/influenced not yet achieving the attainment of your professional qualification?**

All the respondents emphasised the importance of the role of the Thuthuka Bursary Fund Programme in the provision of funding for their studies as well as the academic support provided. Majority of the respondents also mentioned that support structures in the form of family, friends, community, lecturers and mentors played a vital role in their success. It was evident from the interviews with the respondents that they could not solely rely on their own ability and recognition was given to God for talents and ability to complete their studies. Three respondents highlighted hard work, determination and keeping motivated as contributing factors to their success. One respondent regressed shared experiences and being able to help each other as a motivating factor.

One respondent, who has not yet qualified as a CA, doesn't regard herself as successful yet. Reasoning that should the end goal of qualifying as a CA be reached then she can only say that she is successful. Another respondent pointed out that it is dependent on how one would define success. The respondent added that the road to success is paved with many challenges especially for 1<sup>st</sup> generation students from disadvantaged backgrounds who choose to take on this career path.

The one respondent who has not yet qualified and still need to complete their professional examinations is not planning to complete the process at the moment due to cost and time

considerations. Working and studying simultaneously was quite difficult and the respondent also felt despondent with not passing their ITC examination after several attempts. The respondent also felt that they needed to take a break to recuperate and will possibly attempt the examinations again sometime in the future.

**3. What are the challenges that you face or have faced as a person of colour in the profession? What do you think is required to change this?**

The context of each respondent's experience may have been different, but the circumstance of the challenge was mutual in nature. Most of the respondents encountered their first challenge during their articles, where the gap in certain privileges became evident to them. Some respondents noted that coming from a disadvantaged background sets them back from participating in conversations regarding certain personal experiences. The financial position of other respondents also did not allow them to find accommodation close to work or even afford a car to get to work or use for work related tasks. There was a notable difference in financial status among article clerks, because of background, and the respondents felt that their financial constraints were often disregarded. Family responsibility was also pointed out as a challenge where contributions had to be made to the household while having to sustain oneself financially as well.

Language was also brought up as a challenge, where one respondent struggled to adapt to an environment where English was the main correspondence language and another with a work environment that was predominantly Afrikaans.

One respondent mentioned that it was challenging finding a mentor in the workplace that they could identify with. Going into the auditing field she did not know what to expect and she also did not know any CA's personally. "I was trying to find somebody I can see as a mentor, who I can ask questions, because we navigate towards people we can relate to and I was struggling to find that". She further elaborates on this saying that she struggled to find a female in management and in particular a female of colour.

Two respondents feel that a person of colour will always have to prove themselves to be seen or known as someone credible. There is the assumption that white counterparts know more than the person of colour and that the person of colour did not get into the job based on merit, but rather through connections. One respondent said that there are many challenges in life for people of colour, especially in the CA industry. From the respondent's personal point of view, he feels that the industry that he traversed is mainly white male dominated, almost like an 'older boys club'. He further states that the industry is of such a nature that you require some type of

connections in order to progress even though you might be hardworking and have the potential. So, it mainly comes down to the barrier to entry in the profession and to gain the same opportunities that white counterparts have. To address this there needs to be a conversation to reach common ground on transformation from both the previously disadvantaged individuals and the historically privileged individuals.

The one common challenge pointed out by a few respondents was experiencing discrimination based on skin colour in the workplace. Some respondents felt that they could not freely voice their opinions or contest certain actions in the workplace based on the colour of their skin. For one respondent they experienced differential treatment from their white counterparts and that they often felt worthless. In order to change this, it was suggested that there should be a change in the mindset of the managers and that everyone should be treated equally as everyone comes to the workplace with the same qualification.

In the opinion of one respondent small steps have been made in terms of progress with women empowerment movements as well as the state promoting black ownership through Broad Based Black Economic Empowerment (B-BBEE). The policies changing in the workspace assist with addressing these challenges. Institutions need to create awareness and sensitise the profession. People in power who can bring about change, might not be willing to provide opportunities or do not see the need to create partnerships. The lack of entrepreneurship opportunities may also be regarded as a reason for lack of transformation. People may acquire the skills and have access to capital to start a business, but do not have the necessary connections in order to grow the business.

**4. What is causing a lack of transformation in the profession and do you think that the Thuthuka programme makes a significant contribution to transforming the profession?**

A reason provided by one respondent is that there is a lot of individuals occupying high-end positions, generally associated with being a CA, who are older. In their opinion transformation only started recently, and many people are still occupying those positions, running the private companies, where visibility of CA's of colour would be. From their experience they have noted the prevalence of older white males in top management. Transformation at this level will however take time. For this to take place current individuals of colour need to get through the process and get equipped and advance in their career.

The article space is also mentioned as an obstacle. Exposure to this work environment takes its toll on trainees, specifically those who are still in the process of completing their studies,

causing trainees to quit halfway through the process of completing their articles.

Emotional situation in a person of colour's home and the stability in the home environment is regarded by one respondent as a factor that impact on student success rates. Therefore, the prevention of transformation is not as much on institutional level, but more so the home environment. Although students have the capability of becoming CA's, their home circumstances pose a hinderance to completing the entire process of becoming a CA due to lack of support of family and emotional strife. From experience the one respondent mentioned that it is difficult for people of colour to speak up for themselves in the profession and this leads to many individuals leaving certain work environments and choosing not to complete the process. Another respondent identifies socio-economic circumstances and home-life being different for those of colour and therefore pose various challenges which can hinder transformation. Socio-economic circumstances also pose a challenge as it creates worry amongst those who want to complete their tertiary education but are concerned about the circumstances at home. These individuals are now faced with the choice of completing their studies while their circumstances at home are not ideal or having to start a job to provide for their family.

As a person of colour might face more social challenges and have greater family responsibility than other individuals in the profession, it is particularly these odds that are against them that pose as a stumbling block for excelling in their career. "It is not a lack of people of colour not having the knowledge or not having the capability of passing these exams. It is all of the other stuff, external factors, that add to that".

Discrimination and unfair treatment in the workplace were also highlighted as a contributing factor that deters transformation. In terms of transformation one respondent feels that there is a lot that needs to change for a woman of colour to break through in this industry. In their opinion the CA profession was not designed for women nor for people of colour.

Not being properly introduced to what a CA truly is, is a contributing factor for a lack of transformation for one respondent. He explains by saying that should you ask a scholar what an auditor or accountant does, they might not be able to answer as confidently as they would when asked what a doctor, teacher or lawyer does. There is also a misconception of what accounting really is about therefore students having less interest in the pursuing of the profession.



A lack of transformation in the profession is attributed by one respondent to a shortage of bursary initiatives, such as Thuthuka, that are aimed at promoting CA's of colour, concluding that financial constraints is a contributing factor.

Funding is identified as a barrier to transformation by one respondent. It is not only a restricting factor when it comes to tertiary education but is also a barrier at school level. Students who attend schools in a disadvantaged community, with a lack of resources may not have the same quality education as those who attend a Model C school. The schooling system is also acknowledged as a hindrance to transformation. In this regard although the curriculum that is taught across all the schools the outputs generated from the various schools are very distorted in terms of quality. Students from disadvantaged rural communities have difficulty keeping up with other students from more affluent areas. The location of the schools, resources and support provided have an impact on how prepared students are for tertiary education.

In terms of Thuthuka's contribution, the following responses were received:

"Thuthuka provides an opportunity to those who might otherwise not have had the financial means to complete their studies and achieve their dreams". The statement is further elaborated on by stating that Thuthuka provides these deserving and hardworking students with the opportunity to achieve their goals. One respondent regards Thuthuka as the spearhead of transformation in the accounting profession. Another respondent states that, "Thuthuka makes a significant foundational contribution towards transforming the profession". According to one of the respondents, Thuthuka's contribution is great in that they deliver to a large extent CA's of colour to the profession through the programme. The mentorship programme helps breach many of the gaps that students of colour have though giving you access to resources that they might have not had as well as the support which might lack in their home environment.

Another respondent also agrees that the Thuthuka programme makes a difference. Indispensable change is being made both directly and indirectly by the programme. The programme helps directly through the provision of funding and support to complete studies as well as creating awareness at school level about the programme to students who might have not been aware of the profession. The advantage of the Thuthuka programme is that it not only provides funding but also other required support, which does not make students who are a part of the programme feel branded as a bursary student. The indirect benefit of the programme is the sharing of knowledge and additional support with fellow students who may not be part of the Thuthuka programme but on other bursary programmes. "The programme does amazing work. I think it is unmatched". "Thuthuka is just amazing".

**5. To what extent did the programme contribute to the completion of your studies and do you feel that the programme provided you with the right skills and knowledge required to apply in your career?**

The respondents again acknowledge the contribution of the Thuthuka programme in their academic success in that it provided a conducive study environment. Gratitude was also expressed for the significant financial contribution made throughout the course of their studies. Apart from the financial support for tuition, the personal allowance also assisted another respondent to a large extent to not feel financially excluded among their peers, granting them the opportunity to participate in social activities. One respondent regards the Thuthuka programme as the greatest contributor to them becoming a Chartered Accountant. The programme not only provided the necessary funding, but also the support when needed.

Respondents also mentioned the administration that Thuthuka assisted them with, which enabled them to fully focus on their studies. Likewise, a respondent reflected on their fellow students having to stand a long queue at the admin building, while they could use that time effectively focussing on their academics.

Another respondent mentioned that all the skills workshops were useful as the skills could be applied when entering the formal work force. Resources that were not available to others were also beneficial. The mentorship programme was highlighted as an important contributing factor to their academic success. Additional academic support in the form of tutorials and lectures helped broaden knowledge of subjects and makes you more skilled. “Whereas you would have sat in res and do nothing...the structured tutorial really forces you to put in that extra hour.... and that plays a big role when you go into the test and exam”.

Two respondents mentioned that there was no doubt that the support of the Thuthuka programme greatly contributed to the completion in their studies. “They don’t even realise how they changed my life forever”. Both respondents failed their honours year and had to repeat it again. They felt despondent and wanted to give up. Thuthuka however provided them with another opportunity to complete their CTA year through the provision of funding as well as additional support. “They were there every single step of the way and they tried as much as they could to give extra help.....in terms of that, them not giving up on us that indirectly taught me to never give up”.

The technical skills and knowledge attained through the BAccounting programme also helped another respondent. “I felt overprepared walking into the corporate world. There was obviously nothing I struggled with from a technical standpoint”. Another respondent also commended the

BAccounting programme and the Thuthuka training programme for sufficiently equipping them with the skills, in terms of quality training, to be a proficient CA. For another respondent the programme partially equipped them with the required skills. Thuthuka made sure that the technical skills were acquired, but there was a lack of social, interpersonal and communication skills. The BAccounting programme provided the background knowledge that is required in the workplace. Thuthuka's programmes and sessions motivated students to go that extra mile and to never give up.

**6. Would you recommend any changes to be made to the structure or implementation of the programme?**

Not many changes were recommended, but more suggestions provided to improve the programme. One respondent stated that the programme goes above and beyond for its purpose. One respondent feels that although the things Thuthuka required of students wasn't easy to carry out, but it was absolutely necessary.

The implementation of a mentorship programme during articles was suggested stating that support should not end at postgraduate level. "The moment that you jump ship into the articles role.....you kind of have to figure it out on your own or you have to ask someone. There isn't someone who actively guides you".

A recommendation by one respondent was less stringent attendance or optional attendance of academic interventions for academically stronger students. In addition to the aforementioned, one respondent also mentioned, from their experience, that they would suggest that there be fewer compulsory sessions that students should be required to attend. Reasons provided are that students already have a full academic programme and some students might be dealing with some personal issues and might not be in a good state of mind to attend or feel uncomfortable with some of the people in the group and feel forced to attend.

Another suggestion was to better promote the programme at high school level, as there are many students who are not aware of the Thuthuka programme and might want to pursue studying accounting, but do not have the financial means to do so and then choose to complete another degree. In addition to this another respondent felt that the programme should be promoted at grassroot level already, making primary school students aware through workshops of the CA profession and what career opportunities are available other than teaching or law.

The provision of professional assistance for the mental health and emotional well-being of students was suggested by one of the respondents.

To centralise the management of the programme was also proposed. Another suggestion is expanding the programme by increasing the intake of students. This will help to further transformation. It will however be challenging as it is noted that there is a lack of funding. This can create an opportunity for the state and private sector to collaborate. One respondent added that there is room for the private sector and public sector to work together to form a public private partnership to bring about transformation. The Thuthuka programme, being a private sector idea with assistance from the state in terms of financial contributions, can be used as an example that a collaboration between the state and the private sector can lead to a successful programme and that it is not a waste of money without any substantial outputs.

Some respondents mentioned that they were part of the programme quite a while back and they do not know whether much has changed since. They also indicate that at the time they were part of the programme things worked well and that they would therefore not recommend any changes.

The Thuthuka group of students previously conducted alumni profiling in 2018. The findings of the profiling were however not published. Twenty-eight individuals were interviewed to see how they have experienced the Thuthuka bursary programme and how it impacted on their lives. The findings of the empirical research in this study resonate with that which has been collated from the alumni profiling that was done before. Although the alumni profiles were used to identify interview respondents, the views are from different individuals than those who participated in the study and therefore presents a different viewpoint of the impact of the programme. Herewith a few excerpts of what was collated in the alumni profiles:

Some of the respondents to the profiling experienced similar challenges than that experienced by the respondents in this study. A challenge that was highlighted by an alumnus was that for a first-generation student at university there is no one to leverage experience from and there is no shared empathy from family for what is experienced. Another common challenge faced by alumni is the transition from university to the workplace. Working and studying simultaneously as well as having to write board exams was also pointed out as a challenge. This experience was also evident from the responses received from the interview respondents.

As for factors that have contributed to their studies and/or career the following points were eminent. In one alumni's opinion their background motivated them to achieve their full potential. Circumstances was a reminder for this individual that they cannot afford to fail as their parents were not in a financial position to fund their education. In resonance with what was also pointed out by interview respondents, respondents from the alumni profiling also

attributed friendship as a contributing factor in the success of the studies mentioning the role of friends in understanding difficulties faced in their studies when their parents failed to comprehend.

The impact that the Thuthuka bursary programme had on the lives of bursary recipients is also commended. One alumnus particularly state that was it not for the bursary that their life would have turned out differently. For another alumnus Thuthuka afforded them the opportunity to realise their dream. The resources that were provided by the Thuthuka bursary to one alumnus made them realised the privilege of having a bursary. Thuthuka bursary's requirement to do community service encouraged one alumnus to start their own community service project. Thuthuka bursary recipients are advised by one alumnus to realise that they have received more than just a sponsor to finance their studies, but also received a unique opportunity and a head start in their career. Further advice for bursary recipients is that Thuthuka should really be appreciated as they provide individuals with a strong all-round platform on their road to becoming CA. In agreement with this statement another alumnus stated that TBF is one of the best bursaries that a student could ask for as not many other bursaries show the type of care about their students that TBF does.

### **5.2.5 Impact of the Thuthuka Bursary Fund**

At the end of December 2019, 25% of African membership of members under the age of 35 could be attributed to the Thuthuka bursary programme. This was an increase of 22% since the inception of the programme in 2002. Over 1400 qualified CAs(SA) have been created by the bursary programme together with over 2000 individuals being in the various stages of the qualification pipeline. Thuthuka assist with the achievement of South Africa's transformation objectives through its initiatives and helps to change the demographic landscape of the chartered accountancy profession (South African Institute of Chartered Accountants, n.d)

## **5.3 Conclusion**

This chapter aimed to apply the Kirkpatrick training impact evaluation model to measure the success of the Stellenbosch University Thuthuka Bursary Fund Programme. This chapter encapsulated the findings in respect of the four levels of the Kirkpatrick Evaluation Model.

Level 1 of the model collated information on student experience in regard to the bursary and academic programme. Students generally perceived the programme in a positive light. Where students did not agree with various statements, the open-ended questions could provide reasons for these responses.

Students mainly had a good learning experience and agreed that the programme makes a significant contribution to their studies in terms of the support that is provided. Although there was good feedback

on the support students also made various suggestions with regards to how the support provided can be better implemented. The open-ended questions give insight into student experience. Here one can clearly see what students feel works well in the programme and what can be improved or changed.

Level 2 aimed to measure student performance and success by scrutinising throughput statistics of students' part of the bursary programme. No specific trends in throughput rates were noted. Although there were instances where the throughput rate for students who retain the bursary were lower than the overall pass rate, students who have passed meet the assessment requirements of the university. In general, more than half of the students successfully pass their assessments.

At Level 3 the application of knowledge was measured in terms of students' ability to pass ITC and APC examinations. Based on the findings it seems that the ITC and APC examinations are difficult to pass due to the required application of theory to practice. Out of 124 candidates who have written the ITC a total number of 117 have successfully completed this assessment. The throughput rate for this group is an impressive 94%. 81 out of 96 individuals who have attempted the APC examination were successful, which equates to a pass rate of 84%. The throughput rates for some year groups are quite low, but students have another opportunity to complete these examinations and the statistics can again be updated in the future.

The impact and the Thuthuka bursary programme's contribution to changing the demographic composition of Chartered Accountants was measured at Level 4. Data collection at this level included interviews, secondary data from alumni profiling that was previously conducted as well as information from the SAICA's website. Initially 32 respondents were identified. In the end only seven participants agreed to partake in the study. Even though only a few individuals participated, very insightful information could be collated from the responses. Findings from this level indicate that the bursary programme played an indispensable role in the lives of bursary recipients, not only as part of their studies, but also impacted their lives and career beyond completing the programme. Although not many changes were recommended, a few suggestions to improve the programme were provided. From the information collected from the SAICA's website it can be gathered that the Thuthuka bursary programme contributes to a degree to changing the demographic statistic of the accountancy profession by delivering Chartered Accountants of colour.

Considering all the information collated from the application of the Kirkpatrick model it can be deduced that the Thuthuka programme is successful in the achievement of its objectives.

The last chapter aims to reflect on the findings of the study and to determine whether the research objectives were achieved. The most important outcomes are highlighted and suggestions and recommendations, for consideration, from the findings in chapter 5 is further expanded on in the final chapter.

## **Chapter 6: Conclusion and Recommendations**

### **6.1 Introduction**

In Chapter 4 the research methodology was outlined. The Kirkpatrick evaluation model was applied in chapter 5 to evaluate whether the Thuthuka Bursary Fund has achieved the intended outcome of transforming the accounting profession. The Thuthuka Bursary Fund was evaluated against the four levels of the Kirkpatrick evaluation model testing various aspects at each level. In this chapter the findings most important outcomes of each level will be summarised. The chapter will be concluded by re-evaluating research objectives and recommendations will be presented in response to the findings of the data analysis.

### **6.2 Important outcomes**

As the main purpose of the study was to apply the Kirkpatrick evaluation model in evaluating the achievement of the objective of the Thuthuka Bursary Fund the most important findings from each level will be summarised.

Level 1 intended to test positive student feedback in relation to the support that the education & training and programme provides. For logistical reasons and to avoid possible recollection bias, only students that were part the 2021 Thuthuka group were included in the Level 1 reaction assessments. From the findings mainly positive feedback was received in that students agreed with the statements relating to the impact of the bursary programme and the academic programme. Many students feel that the programme is providing them with everything they need and that no programme changes are required. Thuthuka Alumni are also in agreement with this stating that the programme goes above and beyond for its purpose, not only in monetary terms, but also in terms of academic and personal support. In instances where students may have not agreed the answers to the open-ended questions provide some insight as to why they would respond in such a way.

Students did not shy away from highlighting the degree of difficulty of the BAccounting course. Given the nature BAccounting course some students also pointed out that their mental health should also be considered.

Additional support places a burden on students and some students may not require this support in order to pass the course. Students also felt that, apart from the demands of the BAccounting course, there is also a lot of pressure to attend Thuthuka related activities, which takes up much of their time that they would prefer to use to focus on academics or even rest. This point was also raised by one of the Thuthuka alumni who mentioned that less sessions should be made compulsory as students might have various other things that they need to deal with. Another alumni suggested less strict attendance for those who were stronger academically.



Valuable skills and life lessons were taken from the Thuthuka programme. Although there are already workshops in place students identified certain other workshops that would better cater to their needs.

Students however expressed their dissatisfaction with the execution of the CPD process.

It was mentioned that more should be done in terms of providing information on what can be expected from the BAccounting programme whether it be good or bad. Although some students gladly accepted the Thuthuka bursary they would have chosen to study something else should they not have had financial constraints. This can possibly account for lower throughput rates as some students may only choose to study BAccounting in order to attain university admission.

Notable suggestions for both the Thuthuka and BAccounting programme were provided by the students. The suggestions provided at this level may be useful in adding more value to the programme and seeing to the needs of bursary recipients. Value can be added to the programme through regular consultation with students by enquiring what they require to assist them in the successful completion of their studies and if feasible the implementation of these suggestions. With various changes that students also note in regard to things that impact their learning, suggestions in terms of what can be implemented to adapt to these changes should also be considered.

At Level 2 the performance/progress of students was measured in line with the minimum assessment requirements as set out in the university's/faculty's policy framework as well as the criteria that is set out by the bursary fund. It is evident that the pass rate for students meeting the university's/faculty's pass requirements is a bit higher than those who meet the pass requirements as set out by the bursary fund. However, the pass rates of both these groups do not look unsightly. The pass rates for those progressing to honours are on average a bit low, but this was found to be due to the stringent admission requirements for honours as well as the possibility of the difficulty of the course attributing to this as could be substantiated by the responses received at level one. Generally, students perform well in their 1<sup>st</sup> year and seem to struggle in their 3<sup>rd</sup> year and CTA year. From the responses from the Thuthuka Alumni one can assume that the CTA year is very difficult as two of the respondents mentioned that they had to repeat their CTA year. A particular response at Level 1 suggested that tutorial classes should be made available for honours students as well, which provides an indication that there might be students in honours that require additional support and can substantiate the degree of difficulty of the year of study.

What again can be drawn from the responses from Level 1 lower throughputs can be attributed to students having to attend many activities as scheduled by the bursary fund, which they feel impede on their time to rest or attend to their academics. There is also a mention of the mental health of students which can be considered as a possible reason that affect students' academic progress.



Overall, the findings of this study illustrate that the throughput rates for each year for participants in the Thuthuka Bursary Fund programme are sufficient. While the average may be lower in some years, it does not seem to suggest a stable trend, and may be accounted for by other factors not within the control of the programme. There is also some evidence that suggest that some academic years are more difficult than others, but again this aligns to the reality of the programme where difficulty gradually increases in the undergraduate programmes, with a strong selection that admits only better performing students to the postgraduate levels.

The aim of evaluation at Level 3 was to assess student's ability to apply knowledge in practice. Success was therefore measured by student's ability to successfully complete the SAICA's competency tests (ITC & APC). From these results 94% have successfully completed ITC and 84% have completed their APC. These results can still improve as individuals still have the opportunity to write these assessments again and some of the more recent CTA groups are still to complete their APC. When analysing the ITC and APC results it is noted that the pass rate for APC is generally lower. It can be noted that the ITC pass rate increases significantly after more than one attempt. Possible reason for this can be explored with Thuthuka Alumni in the future in order to determine what was done differently than with the first attempt. The APC examination is more stringent in its testing for application of knowledge and determining competence, and students are perhaps too comfortable/familiar with mark allocation testing, which can be regarded as a possible reason for lower throughput rates at this level. The programme can help students to prepare better by teaching them application techniques in line with how the APC is tested. From Level 1 results it is apparent that students have the need to know how to apply the theory in practice, as mentioned by one of the respondents. This skill is quite important especially for APC testing and can probably be incorporated earlier in the academic programme of students.

The last level aimed to determine whether the objectives of the Thuthuka Bursary Fund programme were achieved which is the transformation of the demographic composition of Chartered Accountants (CAs) in South Africa. From the interview findings it is clear that progress has been made in terms of transformation, but there is still a long way to go. The alumni also identified various challenges that they face as a person of colour, which can pose a hinderance to transformation in the profession. The Thuthuka Bursary Fund evidently has had an impact on the transformation of the accountancy profession in that it provides opportunities to individuals of colour who would otherwise not necessarily have the opportunity to study accountancy to traverse the profession. The responses from the interview respondents are testament to the programme achieving its objective of assisting students to successfully complete their studies.

The respondents to both the questionnaire and interview agree that the Thuthuka programme goes to great lengths to support students. Both current students and Thuthuka alumni commend the role of the bursary fund in the completion of their studies. From the study it is evident that the structured of the

Thuthuka programme aims to ultimately contribute to the success of students by not only providing financial support, but academic and personal support as well.

The support that the bursary programme provides is priceless as it has provided two alumni who previously failed honours another opportunity to complete their CTA year by not giving up on them when they did not make it the first time. Today one of those respondents is a qualified CA and the other is in the last part of process of qualifying as a Chartered Accountant. I believe that there are more other students who Thuthuka has given such opportunities.

It is also evident that the level of difficulty of the APC impact on the success rate of alumni part of the Thuthuka programme, with many not finishing in record time. When students complete their CTA and enter the work force, they leave the Thuthuka programme and are left to their own devices and some tend to struggle a bit as they do not have the support structure that they previously had throughout their studies.

Students are driven by their dream of becoming a Chartered Accountant even though they find the BAccounting programme difficult sometime. Apart from the difficulty of the course students also mentioned other emotional and mental factors impacting on their studies, but they would still want to pursue the degree programme and ultimately become a Chartered Accountant. Students also face many other challenges, but their life story tells us that they overcame these obstacles and reign victorious. Their success stories can also be an inspiration for others, and who feel that they want to give up, who are still in the process of becoming a Chartered Accountant.

Many of the experiences identified by the interview respondents of the study resonate with that expressed in the alumni profiling that was conducted. Generally, the impact of the bursary fund is perceived positively by those who participated in either the alumni profiling or the interviews.

### **6.3 Achievement of research objectives of study**

In chapter 1 the research objectives were identified. This part aims to ascertain whether the research objectives, as set out, were achieved.

*Objective 1 reviewed the literature pertaining to education as a means to enhance social transformation, and the role of funding to enhance access to education.*

Transformation of the higher education sector is steered by various policy frameworks. The government can use funding as a means to achieve their transformation goals. Financial assistance can promote reform in the higher education sector by admitting previously disadvantaged students to the system.

From the literature it is evident that the higher education policy context in South Africa supports the promotion of social justice and broadening access to university education. Although transformation is not easily quantifiable, a lot of progress have been made in terms of transformation since democracy.

To eliminate historical and structural inequalities in education, equality of treatment and opportunity needs to be promoted. Funding is a mechanism that can be utilised to bridge the gap and promote transformation in this regard. A lack of funds, in terms of financial aid, compromises opportunities and academic development of underprivileged groups. The quality of graduates with the necessary knowledge, competence and skills is affected by inadequate public funding and academic development initiatives that provide support to under-prepared students. Student success is impacted by a wide range of factors, which include national policies, financial incentives and support, learning approaches and environments, institutional structures, and characteristics of the students. The White Paper on Higher Education is committed to increasing the funding for academic development programmes. These academic programmes should be used to address the under preparedness of students as well as to develop their academic skills, content knowledge and the numeracy and literacy that is required for academic success.

Various funding schemes were established to promote transformation and social justice, post democracy. Apart from the Thuthuka Bursary programme there are also other bursary programmes including ISFAP and NSFAS. These funding programmes provide students who may otherwise not have the means to complete their studies the opportunity to do so. It is important to have a programme that can facilitate student success through the provision of sufficient support to students and not only by the provision of funding alone. However, only a few programmes offer a comprehensive programme that facilitates the success of students completing their degree programme. There is limited literature that reflect on the success and experience of students supported through these programmes.

*The second objective of the study provided an overview of the Stellenbosch University Thuthuka Bursary Fund Programme*

Although the National Student Financial Aid Scheme (NSFAS) was established to provide funding for needy students, there is still a shortage of effective support for all eligible needy students. The SAICA launched a comprehensive programme to transform the demographic composition of the profession and established the Thuthuka Bursary Fund, which is implemented at various universities. In 2007 the Thuthuka Bursary Fund enrolled 20 first year students of colour in the BAccounting programme at Stellenbosch University. The programme contributes to the designated group of students allowed to be selected for the programme. In respect of contributing to changing the demographic statistics of the students enrolled for the accountancy programme within the School of Accountancy at Stellenbosch University, the Thuthuka Bursary Fund has an impact to some degree.

The Thuthuka programme is a holistic model, that encompasses aspects, which addresses the financial, lifestyle and personal needs of students. In terms of the structure of the Thuthuka programme, as implemented at Stellenbosch University, great focus is on academic and emotional support. Students are provided with various workshops that will equip them with the necessary skills required in the

profession as well as skills that they can apply in their personal life. Academically students are also supported through the provision of tutorials and additional sessions. Student well-being is also an important component with students being assigned a mentor as well as having access to other emotional support. With regards to the financial aspect, students have nothing to worry about as all the cost for their studies are covered by the programme. This can give them peace of mind and they can fully focus on their academics. From the information in the study, it is evident that the programme structure of the Thuthuka Bursary Fund assists beneficiaries through various training and personal development in order to deliver multi-skilled aspirant accountants into the accounting profession. The support provided through the programme has an impact on the lives of beneficiaries even after the completion of their studies. It is therefore apparent that the programme goes the extra mile to achieve its objectives.

*In terms of the third objective the Kirkpatrick training impact evaluation model was applied to measure the success of the Stellenbosch University Thuthuka Bursary Fund Programme*

Programmes need to be assessed to determine whether their implementation was successful. Individuals however have different definitions of success, and we can therefore not determine success using the same measure for every programme. The Kirkpatrick's evaluation model is an example of a method that can be used to evaluate training programmes.

The four levels of the Kirkpatrick model were explained in Chapter 2, the criteria for evaluating the Thuthuka Bursary programme was set out in Chapter 4, and the programme was evaluated in terms of the predetermined criteria in Chapter 5.

From the level one analysis students were generally satisfied with the learning environment and had a relatively positive learning experience. At level two the statistics don't show specific trends in terms of throughput rates. The reader should note that there are many factors that influence student success and one cannot factor out external factors that may have had an influence on student throughput. The majority of the group meet the minimum pass requirements and progress to the next level of the process of becoming a Chartered Accountant. Because level two tested learning, it's aim was also to ascertain whether knowledge is acquired through the programme. From the interview responses one respondent mentioned skills workshops being useful as the skills learned could be applied when entering the formal work force. Another respondent mentioned that the technical skills and knowledge attained through the BAccounting programme prepared them for the workplace. Level three shows fairly good outcomes with regards to the successful completion of ITC and APC examinations. Although certain statistics are low, students have another opportunity to complete these assessments. From the study it should be noted that the level of difficulty of these examinations and the testing method may have greatly impacted on the outcome of these examinations and can be attributed to students not achieving this qualification. Although here are many bursary students who benefit from the programme, but not all of them are successful in completing the process to become a Chartered Accountant. Apart from the

aforementioned, from the statistics in the report, it can be noted that the transformation of the accounting profession in regard to the total number of qualified Chartered Accountants of colour as an outcome of the implementation of the Thuthuka Bursary Fund Programme is achieved to an extent with a number of recipients of the bursary successfully completing to process of becoming a Chartered Accountant. It is also evident from the findings in the study that support provided throughout the process of becoming a Chartered Accountant makes an immeasurable difference for the individuals who are part of the Thuthuka Bursary programme. Those who participated in either the alumni profiling, interviews or questionnaire, perceived the impact of the bursary fund positively. Based on this one can regard the programme as being successful in the achievement of its objectives, which is tested at the last level of the model.

*From the findings various recommendations can be offered to the programme to promote the success of students, thereby contributing towards the transformation of the sector. The recommendations, for consideration, are provided in the next section and addresses the final objective of this study.*

Interest in this study was initially sparked by the idea of the transformation of the accountancy profession and how the implementation of the Thuthuka Bursary programme contributes to the transformation of the profession. The outcome of the study however related more to the programme's contribution to the acceleration of transformation in the profession. The study tried to ascertain what type of support provided by the Thuthuka Bursary programme will assist with transformation and better equip individuals who enter the profession. The results from the research might only pertain to the Stellenbosch Thuthuka Bursary programme, but the impact achieved through the programme can be assumed to have a contribution at other universities as well.

#### **6.4 Recommendations in respect of findings**

The School of Accountancy together with the Thuthuka programme at the school should consider some of the recommendations made by the students as well as Thuthuka Alumni in order to improve the programme(s), optimise the impact and benefits of the programme, and to achieve greater transformation in the profession. Although not many respondents participated in the study, substantially good responses were received, and these responses can make a valuable contribution to the Thuthuka Programme.

This study offers the following recommendations suggested by the students and/or alumni that can be considered by the Thuthuka programme:

- From Level 1 findings it was mentioned that the attendance of sessions as arranged by the bursary programme in addition to the academic workload impacts on the mental well-being of students. Interview respondents also mentioned the well-being of students and suggested initiatives that assist with students' well-being. In this regard programmes/workshops that

attend to the emotional well-being and mental health of students can be incorporated in the programme. Individual counselling sessions for students who require such assistance can be arranged. During meetings that are held with the project managers students can reflect on the support that they have received, and they can identify possible other workshops relating to emotional well-being and mental health that they have a need for. The project managers can consider the implementation of these programmes based on the requirements from each individual group. Students who would prefer or who have more serious emotional well-being or mental health issues can have individual sessions organised should the need arise.

- One alumnus mentioned that there might be many students who would want to study accounting but are not aware of the Thuthuka bursary. Recommendations in respect of this is better promotion of the Thuthuka Bursary Fund at school level by having more marketing initiatives. Marketing campaigns should be done at high school level every year. Information about the bursary fund can be sent to schools to be distributed among students. Having talks with scholars at primary school level to create awareness of the accountancy profession and possibly sparking more interest in accounting.
- In addition to the aforementioned suggestion, the Thuthuka programme can further be promoted through social media, alumni and use of personal connections. So many individuals use social media and the distribution of information through such a means can reach people far and wide. Thuthuka Alumni can also reach out to the schools that they attended to promote the bursary programme.
- When posed the question whether BAccounting would still be pursued as a field of study based on current experience of the programme the respondents were divided on their views. One specific point that stood out from the responses was the request for more information on what is to be expected from the programme. Supplementary to this an alumnus stated that a contributing factor to a lack of transformation in the profession is not being properly introduced to what a CA truly is. Induction for 1<sup>st</sup> year students on what to expect from the accounting degree and the accounting profession when they first arrive on campus can be implemented. Thuthuka students who are currently part of the programme can share their experiences on what to expect from the BAccounting programme, the bursary programme as well as student life. Viewpoints from trainees can also be included to give an indication of the transition from university to the workplace. This can help students make an informed decision about the career path and can possibly prevent drop out of the programme at a later stage due to students not having the experience that they expected.
- From the findings a student expressed their dissatisfaction with the use of COB allocation as a means of incentivising student performance. Other incentives to motivate student performance can be considered. A reward system can be implemented. A suggestion in this regard can be

lessening the number of compulsory sessions to be attended should performance be satisfactory in term of specified performance criteria.

- The Thuthuka mentorship programme made a notable impact for some alumni. As can be gathered from the interview responses this support is only available until students complete their studies. A lack of such support during the completion of the training programme poses various challenges for trainees. A mentorship programme post CTA as part of article journey can be implemented. Trainees can be assigned a mentor who is already a CA, and Thuthuka Alumni, in related fields of work. Through this, trainees can have someone they can relate to, not only on a personal level, but in terms of shared experience in the workplace as well.
- In terms of workshops and programmes a few students identified additional workshops that they would like to attend. Having regular sessions with students on their needs for particular workshops and incorporating these workshops with existing/recommended workshops. With technological changes the needs of students may change overtime and they may need to acquire additional skills to adapt to these changes. There might also be certain skills that some students have that other don't, e.g. use of computer applications (computer skills).
- Students suggested applying theory to practice by using more practical examples in the themes that are covered in class. From the study it is evident the APC examinations uses a different examination technique than the normal mark allocation testing method. It requires overall application of knowledge to an entire case study. Preparing students from an early stage for this type of application method could be beneficial so that they know what to expect when they are to complete the APC.
- Among the suggestions from the students was a request for tutorial classes for CTA students. Tutorial sessions with specific focus on examination techniques can be arranged for CTA students. From the study, taking into consideration what the CTA pass rate is, additional classes for CTA students can contribute to students better preparing for examinations consequently possibly increasing the throughput rate of CTA students.
- To get a clear indication of the degree of difficulty of the APC the number of attempts per year group could also be examined in the future. By doing so it can be determined, through consultation with alumni, what methods and techniques were adapted in order to pass at or after the second attempt. Following up with the Thuthuka Alumni on how they prepared differently for the second/or further attempt of ITC or APC to determine whether some of that learning can be built into to the system to enable future groups to pass quicker.
- From the literature review it is evident that student financial aid impact educational commitments, student engagement, academic achievement, and determination to graduate. In terms of the bursary fund, the programme can consider the points that students raised in regard to the aforementioned aspects in order to maximise the outcome of the bursary fund. With



regard to student engagement and academic commitments, as previously suggested, students should be consulted in regard to what would best suit their needs, which could lead to more positive engagement. Academic achievement can be incentivised through a reward system. By creating an overall positive experience this can ultimately influence determination to graduate.

## **6.5 Limitations of study**

The Kirkpatrick Model was used as evaluation instrument to measure whether the Thuthuka bursary programme achieves its objective of transforming the accountancy profession through their programme. The following limitations of the Kirkpatrick Model can be identified:

Level 1 is based on perceptions and different students have different views about the programme and programme delivery. The reaction from students may not necessarily be an accurate representation of the quality of the programme delivered. Level 1 is also an early indication of likelihood to learn. Some students viewed the completion of CPD as not contributing to their learning, but it is something that will be required from them when they enter the profession. The aspects that are covered are necessary but might not be perceived in such a manner by students. The themes that are covered are also viewed by some students as not being relevant or interesting, which impacts on their interest in the programme. This however is also not an indication that the BAccounting programme does not provide high quality teaching experiences in terms of its curriculum. For the purpose of avoiding possible recollection bias only the 2021 students were included in the Level 1 reaction assessments. No reactions of previous' years students, who may have had a different reaction as the programme changes over time, are captured in this study.

Results at Level 2 depicts performance in testing and not overall performance of individuals in other aspects of their life. The fact that students either perform good or bad in examinations is not determinant of them performing well in life or that they learned what they needed to. Some students may also be stronger in certain subjects than others therefore affecting the representation of overall performance. The representation of the throughput statistics may not be a real reflection of student performance as it does not take into consideration external factors that influence student performance.

In interpreting the results at Level 3 it is important to bear in mind that not all students choose to take the APC. There might be instances where individuals choose to follow a career path as an AGA(SA) instead of a CA(SA). "An AGA(SA) is a professional designation for technically minded mid-tier accountants and finance professionals" (University of Johannesburg). Again, at this level the stress of taking the examinations may negatively influence the results of the student. In a test environment some students do not perform as well as they would when applying the knowledge in a real-life situation and vice versa.



Level 4 results are informed by a perception survey. Different individuals have different perceptions on how they would define success. A limitation at this level is that the perception of success may not necessarily agree with the programme's definition of success. The chosen instrument also does not necessarily capture the influence of external factors on results.

Apart from limitations of the Kirkpatrick model other challenges were also experienced during the research process. A few interview candidates were identified for the study, but not all candidates' details were available, or the contact details were outdated. Only a small number of alumni contacted chose to participate in the study although various attempts were made to invite individuals to participate in the study. Limitations in this regard could be a bias representation of views.

The data that was collected at all levels provide insight into the impact of the bursary fund as a whole. When considering the limitations of the study it can be noted that there might be some viewpoints about the bursary fund that are not captured by the study due to the limiting sample frame that was used taking into account how many students were part of the programme previously. Based on the focus of the study being only on the individuals who chose to follow the route of becoming Chartered Accountants, those individuals who chose other professional registrations (e.g., AGA) is unknown.

## **6.6 Conclusion**

It is noticeable that funding can be used as a mechanism to achieve the transformation goals of government. Various funding programmes are available, but not all encompass a comprehensive programme that can facilitate student success.

The SAICA continues to find ways through which transformation and growth in the profession can be achieved. One of their flagship programmes is the Thuthuka Bursary Fund. Since the inception of the Thuthuka programme at Stellenbosch University, the programme has contributed to transforming the demographic composition of students enrolled for the BAccounting programme at the School of Accountancy. The programme structure of the Thuthuka Bursary Fund programme helps in the provision of various means of academic, emotional, social and financial support to the students that are part of the programme. This support assists bursary recipients to successfully complete their studies from their first year until they complete their professional examinations. In terms of the overall achievement of transformation of the accountancy profession, the SAICA's efforts, through the Thuthuka Bursary Fund programme produced a great number of qualified CAs(SA) as well as having a large number of individuals that are at the various stages of the qualification in the pipeline.

The application of the Kirkpatrick model illustrated that the support provided by the Thuthuka programme facilitates learning and the acquisition of skills and knowledge. In that the Thuthuka Bursary programme achieves its goal of producing multi-skilled individuals. With the ITC & APC

examinations we can see that the programme assists individuals to apply the skills and knowledge gained through the programme. The interviews reflect that the impact of the bursary programme is invaluable, and recipients of the bursary acknowledges that the influence of the programme on their lives is still significant even long after they have been part of the programme.

Based on the findings of the study as well as suggestions and recommendations presented in this chapter, the researcher finds that the programme is achieving its aim, but that this could be further enhanced through the implementation of the recommendations provided in this chapter. The implementation of these recommendations can assist with improving the programme. A limitation that posed a challenge in data collection was not being able to reach most of the alumni. A project that can be implemented is setting up an alumni network, apart from social media, where a database of alumni's' current contact details is updated and maintained, and a communication platform is created in order to keep up with where alumni are in their careers. By creating this network, a mentorship programme can consequently be facilitated by linking students to alumni in their field of articles. Possible further research can also be conducted on ITC and APC preparation in order to ascertain the approaches and study techniques that were implemented by those who had to attempt these examinations more than once. Findings from the research can be used to see what aspects can be incorporated in the curriculum in order to increase the first-time pass rates of these examinations.

It is important to transform the accounting sector as there are still various barriers that impact on the individuals of colour traversing the profession. To address this access to higher education through financial support as well as a fully supportive programme that enables students to succeed from year 1 to final competency examinations is required.

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## **Appendices**

Appendix A: Research Questionnaire

Appendix B: Throughput statistics of Stellenbosch Thuthuka students  
(2007-2020)

Appendix C: Responses to open-ended questions

Appendix D: Institutional Permission and Consent from SAICA

## **Appendix A: Research Questionnaire**

1. Please indicate your Thuthuka year group	1 <sup>st</sup> Year		2 <sup>nd</sup> Year		3 <sup>rd</sup> Year		Hons	
	1 Strongly Disagree	2 Disagree	3 Neutral	4 Agree	5 Strongly Agree			
2. The themes/information covered in your professional subjects are relevant to your programme								
3. The assessments in your programme assist you to learn								
4. The resources (textbooks, question packs, additional learning material) in your programme assist you to learn								
5. The relevant themes that are covered in the programme are interesting								
6. The classroom environment is conducive								
7. The programme helps you to develop analytical and problem-solving skills								
8. Your experience in regard to your lecturers is positive (they enthusiastic, accessible, well prepared etc.)?								
9. The academic support (tutorials, workshops, mentoring, etc.) provided by the Thuthuka bursary programme is beneficial								
10. You will be able to apply the insight/knowledge & skills gained through the professional subjects of your programme in your career								
11. The Thuthukabursary programme is significant in contributing to your general education								
12. The Thuthuka bursary programme will contribute to your professional career skills								
13. The completion of CPD contributes to improving your academic progress								
14. Is there anything that you have learned from the Thuthuka programme that you think you will be able to apply in your career in the future?								
15. Based on your current experience, if you could study anything would BAcc still be your choice of study?								
16. Are there any improvements that can be made to either Thuthuka programme or BAcc programme that can improve the professional development of students								

## **Appendix B: Throughput statistics of Stellenbosch Thuthuka students (2007-2020)**

		<b>2007</b>			<b>2008</b>			<b>2009</b>		
		No. students	Pass	Pass %	No. students	Pass	Pass %	No. students	Pass	Pass %
CTA										
3rd year	All students who passed (graduated)							19	13	68%
2nd year	Students who retain bursary (to 3rd year)				20	19	95%	24	18	75%
1st year	Students who retain bursary (to 2nd year)	20	20	100%	29	22	75%	34	24	71%

		<b>2010</b>			<b>2011</b>			<b>2012</b>		
		No. students	Pass	Pass %	No. students	Pass	Pass %	No. students	Pass	Pass %
CTA		7	3	43%	26	15	58%	21	14	67%
3rd year	Students who retain bursary (progress to Hons)	18	13	72%	22	9	41%	21	12	57%
	All students who passed (graduated)	18	16	89%	22	15	68%	21	19	91%
Mark improvement	Students who retain bursary (progress to Hons)	6	6	100%	5	2	40%	9	8	89%
	All students who passed (all repeat modules)	6	6	100%	5	2	40%	9	9	100%
2nd year	Students who retain bursary (to 3rd year)	25	19	76%	28	20	72%	15	12	80%
1st year	Students who retain bursary (to 2nd year)	30	28	93%	29	16	55%	24	20	83%

		<b>2013</b>			<b>2014</b>			<b>2015</b>		
		No. students	Pass	Pass %	No. students	Pass	Pass %	No. students	Pass	Pass %
CTA		22	11	50%	24	11	46%	17	8	47%
3rd year	Students who retain bursary (progress to Hons)	12	6	50%	16	6	38%	15	9	60%
	All students who passed (graduated)	12	11	92%	16	12	75%	15	12	80%
Mark improvement	Students who retain bursary (progress to Hons)	6	6	100%	4	4	100%	5	3	60%
	All students who passed (all repeat modules)	6	6	100%	4	4	100%	5	5	100%
2nd year	Students who retain bursary (to 3rd year)	21	16	76%	27	15	55%	32	24	75%
1st year	Students who retain bursary (to 2nd year)	30	26	87%	36	32	89%	27	21	78%

		<b>2016</b>			<b>2017</b>			<b>2018</b>		
		No. students	Pass	Pass %	No. students	Pass	Pass %	No. students	Pass	Pass %
CTA		27	17	63%	20	12	60%	20	12	60%
3rd year	Students who retain bursary (progress to Hons)	24	13	54%	20	14	70%	19	11	58%
	All students who passed (graduated)	24	20	83%	20	16	80%	19	17	89%
2nd year	Students who retain bursary (to 3rd year)	22	20	91%	26	20	77%	31	22	71%
					26	22	85%			
1st year	Students who retain bursary (to 2nd year)	28	24	86%	35	29	83%	30	23	77%
					35	31	89%			

		<b>2019</b>			<b>2020</b>		
		No. students	Pass	Pass %	No. students	Pass	Pass %
CTA		16	9	56%	20	12	60%
3rd year	Students who retain bursary (progress to Hons)	22	9	41%	19	9	47%
	All students who passed (graduated)	22	12	55%	19	12	63%
2nd year	Students who retain bursary (to 3rd year)	23	19	83%	8	7	88%
	All students who passed	23	21	91%	8	7	88%
1st year	Students who retain bursary (to 2nd year)	18	8	44%	28	26	93%
	All students who passed	18	16	89%	28	28	100%



## **Appendix C: Responses to open-ended questions**

## Responses

- “I think a fist-hand experience of the common workday of a CA to give students a realistic view of how things are done in the industry.”
- “Thuthuka can do more by actually letting us in on what happens out there. e.g. TIPP and TOPP- I've had to do my own research about such and watch YouTube videos of CA's in practice to know of their experiences.”
- “I believe that the programme is running well however I feel that the CPD could be structured differently such that it is easier to complete. Not all students need to consult with lecturers because sometimes there is no issue with understanding the content but rather an issue with having too little time to prepare properly for the assessment and that is what results in a poor result.”
- “I think a helpful CPD that could be compulsory is that students must have a session to go through their failed paper with a lecturer.”
- “Possibly have structured classes for the honours student, for additional exam technique sessions.”
- “I feel the current system of incentivizing students through COB quota is not exactly a good one, as it is something that relates to food. Perhaps, other ways of trying to motivate students should be explored.’
- “I think having more teamwork projects may help or having short courses that can help us to write CVs, courses to help with problem-solving skills and how to prepare yourself for interviews and the work-environment.”
- “Students should be told more about the degree before they commit to the degree. Thuthuka should have someone (Current student or former student) speak to them about their experiences and what to expect (especially about the different modules and how different it is to accounting in high school) and not just talk about the good things, but also about the bad things.”
- “The BAcc program can try to teach us other accounting programs instead of just Pastel. The program can provide more modules about Computer literacy and try to incorporate it with the major four modules apart from the information system module that we are already provided with.”
- “I believe more emphasis should be placed on fourth industrial revolution skills that would make us more prepared for a VUCA world.”.
- “The variation of teaching methods between lecturers. Some lecturers make efforts to break down the content and prepare additional slides to assist with the understanding of the work whilst others use the generic slides and read from the slides. The effort is evident to the

students who then are more inclined to focus and make notes rather than having the mindset that they can just ‘study the slides.’

The practicality in terms of the approach varies per topic in each module - additional attention can be given to what the most palatable way to present the content can be”.

- “Make it more clear how the theory apply to the real life. Students would then even enjoy it much more.”

## **Appendix D: Institutional Permission and Consent from SAICA**



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**INSTITUTIONAL PERMISSION:**

**AGREEMENT ON USE OF PERSONAL INFORMATION IN RESEARCH**

**Name of Researcher:** Ilse Frans

**Name of Research Project:** Transforming the Accounting profession through Thuthuka: An outcome-based evaluation of the Thuthuka Bursary Fund Programme as implemented at Stellenbosch University.

**Service Desk ID:** IG-1954

**Date of Issue:** 15 June 2021

The researcher has received institutional permission to proceed with this project as stipulated in the institutional permission application and within the conditions set out in this agreement.

<b>1 WHAT THIS AGREEMENT IS ABOUT</b>	
What is POPI?	<p>1.1 POPI is the Protection of Personal Information Act 4 of 2013.</p> <p>1.2 POPI regulates the entire information life cycle from collection, through use and storage and even the destruction of personal information.</p>
Why is this important to us?	<p>1.3 Even though POPI is important, it is not the primary motivation for this agreement. The privacy of our students and employees are important to us. We want to ensure that no research project poses any risks to their privacy.</p> <p>1.4 However, you are required to familiarise yourself with, and comply with POPI in its entirety.</p>
What is considered to be personal information?	<p>1.5 'Personal information' means information relating to an identifiable, living, individual or company, including, but not limited to:</p> <p>1.5.1 information relating to the race, gender, sex, pregnancy, marital status, national, ethnic or social origin, colour, sexual orientation, age, physical or mental health, well-being, disability, religion, conscience, belief, culture, language and birth of the person;</p> <p>1.5.2 information relating to the education or the medical, financial, criminal or</p>

**Annexure 'A'**

**Instruction:**

Please send this Notice to [permission@sun.ac.za](mailto:permission@sun.ac.za). If you have any difficulty completing the Notice, please contact the Division for Institutional Research and Planning at 021 808 9385. You must confirm that the Notice was received.

**NOTIFICATION OF INFORMATION BREACH**

Name of Researcher: \_\_\_\_\_

Name of Research Project: \_\_\_\_\_

Service Desk ID: \_\_\_\_\_

A security breach happens when you know (or you **reasonably believe**) that there has been:

- (a) loss of Personal Information ("PI")
- (b) damage to PI
- (c) unauthorised destruction of PI
- (d) unauthorised access to PI
- (e) unauthorised processing of PI

Date and time of security breach:	
Brief description of the security breach (what was lost and how). Please identify the equipment, software and/or physical premises and whether it is by hacking, lost device, public disclosure (email), theft or other means:	
Name of the person/s responsible for the security breach (if known):	
Is the security breach ongoing?	
Describe the steps taken to contain the security breach:	
What steps are being taken to investigate the cause of breach?	

	9.3.3 agreements with foreign companies or institutes with whom the personal information is being shared, as referred to in clause 6.5.
<b>10 CHANGES TO RESEARCH</b>	
You need to notify us if any aspect of your collection or use of personal information changes.	<p>10.1 You must notify us in writing if any aspect of your collection or use of personal information changes (e.g. such as your research methodology, recruitment strategy or the purpose for which you use the research).</p> <p>10.2 We may review and require amendments to the proposed changes to ensure compliance with this agreement.</p> <p>10.3 The notification must be sent to <a href="mailto:permission@sun.ac.za">permission@sun.ac.za</a>.</p>
<b>11 CONSEQUENCES OF BREACH</b>	
What are the consequences of breaching this agreement?	<p>11.1 If you do not comply with this agreement, we may take disciplinary action or report such a breach to your home institute.</p> <p>11.2 You may be found guilty of research misconduct and may be censured in accordance with Stellenbosch University or your home institute's disciplinary code.</p>
You may have to compensate us in the event of any legal action.	<p>11.3 Non-compliance with this agreement could also lead to claims against Stellenbosch University in terms of POPI and/or other laws.</p> <p>11.4 Unless you are employed by or studying at Stellenbosch University, you indemnify Stellenbosch University against any claims (including all legal fees) from research subjects or any regulatory authority which are the result of your research project. You may also be held liable for the harm to our reputation should there be an information breach as a result of your non-compliance with this agreement.</p>
<b>12 CONTACT US</b>	
Please contact us if you have any questions.	Should you have any questions relating to this agreement you should contact <a href="mailto:permission@sun.ac.za">permission@sun.ac.za</a> .

of the research project.	
If personal information is retained, you must make sure it remains confidential.	<p>7.2 If you do need to retain the personal information, you must assess whether:</p> <p>7.2.1 The records can be de-identified; and/or whether</p> <p>7.2.2 you have to keep all the personal information.</p> <p>7.3 You must ensure that the personal information which you retain remains confidential, secure and is only used for the purposes for which it was collected.</p>
<b>8 INFORMATION BREACH PROCEDURE</b>	
In the event of an information breach you must notify us immediately.	<p>8.1 If there are reasonable grounds to believe that the personal information in your possession or under your control has been accessed by any unauthorised person or has been disclosed, you must notify us immediately.</p> <p>8.2 We will notify the research subjects in order to enable them to take measures to contain the impact of the breach.</p>
This is the procedure you must follow.	<p>8.3 You must follow the following procedure:</p> <p>8.3.1 Contact the Division for Institutional Research and Planning at 021 808 9385 and <a href="mailto:permission@sun.ac.za">permission@sun.ac.za</a>;</p> <p>8.3.2 you will then be required to complete the information breach report form which is attached as Annexure A.</p> <p>8.4 You are required to inform us of a information breach within 24 hours. Ensure that you have access to the required information.</p>
<b>9 MONITORING</b>	
You may be audited.	<p>9.1 We reserve the right to audit your research practices to assess whether you are complying with this agreement.</p> <p>9.2 You are required to give your full co-operation during the auditing process.</p> <p>9.3 We may also request to review:</p> <p>9.3.1 Forms (or other information gathering methods) and notifications to research subjects, as referred to in clause 3;</p> <p>9.3.2 non-disclosure agreements with third parties with whom the personal information is being shared, as referred to in clause 5.4;</p>



	<p>6.2.1 Loss of, damage to or unauthorised destruction of information; and</p> <p>6.2.2 unlawful access to or processing of information.</p> <p>6.3 This means that you must take reasonable measures to:</p> <p>6.3.1 Identify all reasonably foreseeable internal and external risks to personal information in your possession or under your control;</p> <p>6.3.2 establish and maintain appropriate safeguards against the risks identified;</p> <p>6.3.3 regularly verify that the safeguards are effectively implemented; and</p> <p>6.3.4 ensure that the safeguards are continually updated in response to new risks or deficiencies in previously implemented safeguards.</p>
Sensitive personal information requires extra care.	6.4 You will be expected to implement additional controls in order to secure sensitive personal information.
Are you sending any personal information overseas?	<p>6.5 If you are sending personal information overseas, you have to make sure that:</p> <p>6.5.1 The information will be protected by the laws of that country;</p> <p>6.5.2 the company or institution to who you are sending have agreed to keep the information confidential, secure and to not use it for any other purpose; or</p> <p>6.5.3 get the specific and informed consent of the research subject to send the information to a country which does not have data protection laws.</p>
Be careful when you use cloud storage.	<p>6.6 Be careful when storing personal information in a cloud. Many clouds are hosted on servers outside of South Africa in countries that do not protect personal information to the same extent as South Africa. The primary example of this is the United States.</p> <p>6.7 It is strongly recommended that you use hosting companies who house their servers in South Africa.</p> <p>6.8 If this is not possible, you must ensure that the hosting company agrees to protect the personal information to the same extent as South Africa.</p>
<b>7 RETENTION AND DESTRUCTION OF PERSONAL INFORMATION</b>	
You are not entitled to retain personal information when you no longer need it for the purposes	7.1 Personal information must not be retained beyond the purpose of the research project, unless you have a legal or other justification for retaining the information.

	<p>research subject.</p> <p>4.3 If you have any reason to doubt the quality of the personal information you must verify or validate the personal information before you use it.</p>
<b>5 USING PERSONAL INFORMATION</b>	
Only use the personal information for the purpose for which you collected it.	<p>5.1 Only use the personal information for the purpose for which you collected it.</p> <p>5.2 If your research project requires you to use the personal information for a materially different purpose than the one communicated to the research subject, you must inform the research subjects and Stellenbosch University of this and give participants the option to withdraw from the research project.</p>
Be careful when you share personal information.	<p>5.3 Never share personal information with third parties without making sure that they will also follow these rules.</p> <p>5.4 Always conclude a non-disclosure agreement with the third parties.</p> <p>5.5 Ensure that you transfer the personal information securely.</p>
Personal information must be anonymous whenever possible.	5.6 If the research subject's identity is not relevant for the aims of the research project, the personal information must not be identifiable. In other words, the personal information must be anonymous (de-identified).
Pseudonyms must be used whenever possible.	5.7 If the research subject's identity is relevant for the aims of the research project or is required to co-ordinate, for example, interviews, names and other identifiers such as ID or student numbers must be collected and stored separately from the rest of the research data and research publications. In other words, only you must be able to identify the research subject.
Publication of research	<p>5.8 The identity of your research subjects should not be revealed in any publication.</p> <p>5.9 In the event that your research project requires that the identity of your research subjects must be revealed, you must apply for an exemption from this rule.</p>
<b>6 SECURING PERSONAL INFORMATION</b>	
You are responsible for the confidentiality and security of the personal information	<p>6.1 Information must always be handled in the strictest confidence.</p> <p>6.2 You must ensure the integrity and security of the information in your possession or under your control by taking appropriate and reasonable technical and organisational measures to prevent:</p>

	<p>3.3.7 who the personal information will be shared with,</p> <p>3.3.8 how the personal information will be published,</p> <p>3.3.9 the risks to participation (if any),</p> <p>3.3.10 their rights to access, correct or object to the use of their personal information,</p> <p>3.3.11 their right to withdraw from the research project, and</p> <p>3.3.12 how these rights can be exercised.</p>
Consent must be voluntary.	3.4 Participation in the research project must always be voluntary. You must never pressure or coerce research subjects into participating and persons who choose not to participate must not be penalised.
Using the personal information of children?	<p>3.5 A child is anybody under the age of 18.</p> <p>3.6 Unless you have obtained a specific exemption in writing for your research project, you must obtain</p> <p>3.6.1 the consent of the child's parent or guardian, and</p> <p>3.6.2 if the child is over the age of 7, the assent of the child, before collecting the child's information.</p>
Research subjects have a right to access.	3.7 Research subjects have the right to access their personal information, obtain confirmation of what information is in your possession and who had access to the information. It is strongly recommended that you keep detailed records of access to the information.
Research subjects have a right to object.	<p>3.8 Research subjects have the right to object to the use of their personal information.</p> <p>3.9 Once they have objected, you are not permitted to use the personal information until the dispute has been resolved.</p>
<b>4 COLLECTING PERSONAL INFORMATION</b>	
Only collect what is necessary.	4.1 You must not collect unnecessary or irrelevant personal information from research subjects.
Only collect accurate personal information.	4.2 You have an obligation to ensure that the personal information you collect is accurate. Particularly when you are collecting it from a source other than the

	<p>products such as insurance, pension funds or other investments.</p> <p>1.8 You may make use of this type of information, but must take extra care to ensure that you comply with the rest of the rules in this document.</p>
<p><b>2 COMMITMENT TO ETHICAL AND LEGAL RESEARCH PRACTICES</b></p>	
<p>You must commit to the use of ethical and legal research practices.</p>	<p>2.1 You must obtain ethical clearance before commencing with this study.</p> <p>2.2 You commit to only employing ethical and legal research practices.</p>
<p>You must protect the privacy of your research subjects.</p>	<p>2.3 You undertake to protect the privacy of the research subjects throughout the project.</p>
<p><b>3 RESEARCH SUBJECT PARTICIPATION</b></p>	
<p>Personal information of identifiable research subjects must not be used without their consent.</p>	<p>3.1 Unless you have obtained a specific exemption for your research project, consent must be obtained in writing from the research subject, before their personal information is gathered.</p>
<p>Research subjects must be able to withdraw from the research project.</p>	<p>3.2 Research subjects must always be able to withdraw from the research project (without any negative consequences) and to insist that you destroy their personal information.</p>
<p>Consent must be specific and informed.</p>	<p>3.3 Unless you have obtained a specific exemption for your research project, the consent must be specific and informed. Before giving consent, the research subject must be informed in writing of:</p> <p>3.3.1 The purpose of the research,</p> <p>3.3.2 what personal information about them will be collected (particularly sensitive personal information),</p> <p>3.3.3 how the personal information will be collected (if not directly from them),</p> <p>3.3.4 the specific purposes for which the personal information will be used,</p> <p>3.3.5 what participation will entail (i.e. what the research subject will have to do),</p> <p>3.3.6 whether the supply of the personal information is voluntary or mandatory for purposes of the research project,</p>

	<p>employment history of the person;</p> <p>1.5.3 any identifying number, symbol, e-mail address, physical address, telephone number, location information, online identifier or other particular assignment to the person;</p> <p>1.5.4 the biometric information of the person;</p> <p>1.5.5 the personal opinions, views or preferences of the person;</p> <p>1.5.6 correspondence sent by the person that is implicitly or explicitly of a private or confidential nature or further correspondence that would reveal the contents of the original correspondence;</p> <p>1.5.7 the views or opinions of another individual about the person; and</p> <p>1.5.8 the name of the person if it appears with other personal information relating to the person or if the disclosure of the name itself would reveal information about the person.</p>
<p>Some personal information is more sensitive.</p>	<p>1.6 Some personal information is considered to be sensitive either because:</p> <p>1.6.1 POPI has classified it as sensitive;</p> <p>1.6.2 if the information is disclosed it can be used to defraud someone; or</p> <p>1.6.3 the disclosure of the information will be embarrassing for the research subject.</p> <p>1.7 The following personal information is considered particularly sensitive:</p> <p>1.7.1 Religious or philosophical beliefs;</p> <p>1.7.2 race or ethnic origin;</p> <p>1.7.3 trade union membership;</p> <p>1.7.4 political persuasion;</p> <p>1.7.5 health and health related documentation such as medical scheme documentation;</p> <p>1.7.6 sex life;</p> <p>1.7.7 biometric information;</p> <p>1.7.8 criminal behaviour;</p> <p>1.7.9 personal information of children under the age of 18;</p> <p>1.7.10 financial information such as banking details, details relating to financial</p>



Tuesday, 06 July 2021

**INSTITUTIONAL GATEKEEPER PERMISSION LETTER**

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SOUTH AFRICAN INSTITUTE FOR CHARTERED ACCOUNTANTS

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Johannesburg

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Ms Magdel Fick

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**TITLE OF RESEARCH PROJECT:**

Transforming the Accounting profession through Thuthuka: An outcome-based evaluation of the Thuthuka Bursary Fund as implemented at Stellenbosch University.

**ETHICS APPLICATION REFERENCE NUMBER:**

REC-2021-19128

**PRINCIPAL RESEARCHER:**

Ilse Frans

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Member of the International Federation of Accountants (IFAC), Pan African Federation of Accountants (PAFA), Global Accounting Alliance (GAA), Chartered Accountants Worldwide (CAW) and Investors in People. Proudly South African.





**DEPARTMENT NAME & ADDRESS:**

School of Accountancy, University of Stellenbosch  
Van der Sterr Building  
c/o Bosman & Victoria Street  
Stellenbosch  
7600 South Africa

**CONTACT NUMBER:** 021 808 3400

**EMAIL ADDRESS:** [ilfrans@sun.ac.za](mailto:ilfrans@sun.ac.za)

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Dear Ilse Frans

We have reviewed your request to conduct a research project involving data from our institution which your university already has access to. SAICA hereby gives permission to proceed with the use of the ITC results for University of Stellenbosch Thuthuka students as already provided by SAICA to the University of Stellenbosch as part of the ITC results process and to utilise this data in your research project as defined in your research proposal. Additionally SAICA will provide a pass % of students who passed the APC from a list of successful ITC candidates which you may use in your research.

Please note, the following stipulations should be observed:

- SAICA will not release any identifiable data;
- SAICA will only provide a pass % of successful APC candidates off a list of successful ITC candidates;
- SAICA wishes to access the report after the study has been completed;
- The confidentiality of the data subjects will be ensured and no individual partaking in the study will be named or identified in the report thereof;

Sincerely,

A handwritten signature in black ink, appearing to read 'Magdel Fick', is written over a horizontal line.

**Magdel Fick**

**SAICA Business Research Coordinator**

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