

The accounting firms' managers' and trainees' perceptions of Chartered Accountancy Profession Charter in KwaZulu-Natal, South Africa

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Yours faithfully



S. Ngcobo

DECLARATION

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DEDICATION

This research is dedicated to my family, Nondu (vroe), Sanelisiwe, Sithokomele, Ezekhethelo and Buchule, nina nje uThixo angigcinele nina.

ABSTRACT

The aim of B-BBEE initiatives in the CA Sector is therefore to significantly increase the number of Black People who manage, own and control enterprises in the sector as well as to contribute to decreases in income inequalities in the country in general. This is to be achieved by means of an integrated and coherent socio-economic process that directly contributes to the economic transformation of South Africa. Within the CA Sector, the first step and primary focus will be on dramatically increasing the numbers of all Black participants (Africans, Indians and Coloureds) and particularly African CA(SA)s. (CA Charter, 2018).

The purpose of this study was to determine the accounting firm's managers and trainees perceptions of Chartered Accountancy Profession Charter in KwaZulu – Natal, South Africa and to examine the relationship between the accounting firms' managers' and trainees' perceptions of Chartered Accountancy Profession Charter in KwaZulu–Natal and demographic variables such as age, gender and race. The setting for this study is accounting firms in KwaZulu–Natal. A systematic sampling was used. The responses of 30 accounting firm's managers and 73 trainees were analyzed. Both managers and trainees perceived the seven key elements (ownership, management control, employment equity, skills development, preferential procurement, enterprise development and socio-economic development) of B-BBEE important in KwaZulu-Natal, South Africa. Ownership, employment equity and enterprise development were rated highly by trainees, while ownership, management control and employment equity were highly rated by managers. In terms of gender, both males and females rated higher management control. Males rated lower in socio-economic development while females rated lower preferential procurement. The variation and ratings were found of how managers and trainees view the importance of B-BBEE elements but all the variations were positive.

This research finding requires the accounting profession to recognise B-BBEE ratings by managers and trainees as this will assist accounting profession in complying with the CA Charter. Incongruities between managers and trainees perceptions of the CA Charter call for the accounting profession to conduct awareness in all the accounting firms in KwaZulu-Natal.

LIST OF ABBREVIATIONS

ABASA	-	Advancement of Black Accountants in Southern Africa
ANC	-	African National Congress
B-BBEE	-	Broad – Based Black Economic Empowerment
BEE	-	Black Economic Empowerment
BMF	-	Black Management Forum
CA	-	Chartered Accountant
CPA	-	Certified Professional Accountants
DTI	-	Department of Trade and Industry
EEA	-	Employment Equity Act
SAICA	-	South African Institute of Chartered Accountant
SPSS	-	Statistical Package for Social Sciences

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CHAPTER ONE

INTRODUCTION

1.1 INTRODUCTION

For critical skills such as science, engineering, and accounting, South Africa has and continues to suffer from racial professional imbalances. Despite many efforts by government and private bodies, the shortage of Black accountants is of particular interest in this study. These efforts include the Chartered Accountancy (CA) Charter to comply with the Broad – Based Black Economic Empowerment (B – BBEE) Act, increasing the number of Black people in the CA profession to better reflect the demographics of the country (CA Charter 2018). The study therefore aims to determine the perceptions of accounting managers and trainees in KwaZulu - Natal, South Africa's Chartered Accountancy Profession Charter.

This chapter describes the background to the study, the research issue statement, Study purpose, research goals, research questions, study limitations as well as the study outline.

1.2 THE BACKGROUND TO THE STUDY

After our new retirement in twenty - five years (1994 - 2019), the South African school system still does not produce enough students pursuing careers in professions such as accounting, engineering, management or auditing with the necessary marks in mathematics, science and accounting. While recruiting high - quality students with comprehension of the role of an accountant is an important priority for the accounting profession. This profession has been diversified by a number of factors and changes in the nature of the work of an accountant. Unfortunately, students who are unfamiliar with the current accounting environment can cause the mistaken people to be interested in an accounting career and create a ' business reality shock ' for graduates starting accounting jobs. (The Dean of 1988).

There is only one accounting body in South Africa, the South African Chartered Accountants Institute (SAICA), which manages Chartered Accountant (South Africa) – CA (SA) designation. University studies (Bachelor of Accounting and Certificate of Accounting Theory) or Postgraduate Diploma in Accounting) must be completed in

SAICA accredited higher education institutions, a training contract, qualifying examinations (parts 1 and II) and registration with SAICA for use with the CA (SA) designation. One segment of the accounting profession is the CA profession (Figure 1). It includes SAICA members; public practice organizations offering training; trade and industry organizations as well as government and parastatal organizations.

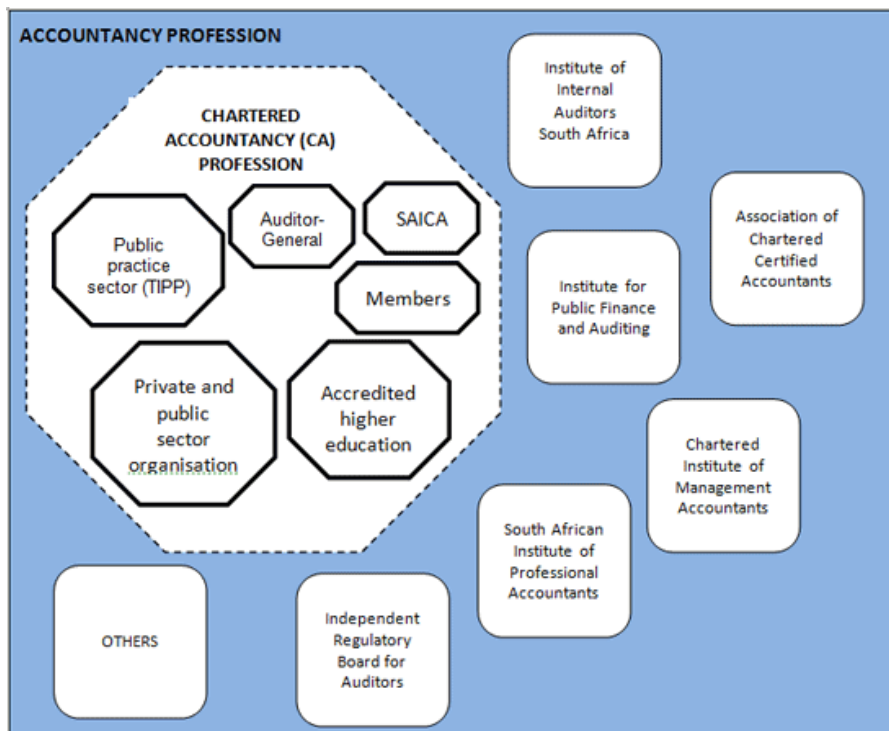


Figure 1 - Diagramming of the broader accounting profession

Source: CA Charter, 2014

Official SAICA statistics show that in South Africa's apartheid era, Whites dominated the accounting industry, making up the profession almost exclusively. Blacks constituted a mere 16% of the registered members (Table 1).

Table 1: New ten - year admissions to the South African Chartered Accountants Institute(SAICA)

	White		Indian		Coloured		African		Other		Total	
	n	%	n	%	n	%	n	%	n	%	n	%
1930s	88	100,0	0	0,0	0	0,0	0	0,0	0	0,0	88	100,0
1940s	325	100,0	0	0,0	0	0,0	0	0,0	0	0,0	325	100,0
1950s	793	99,9	0	0,0	0	0,0	0	0,0	1	0,1	794	100,0
1960s	1312	99,5	2	0,2	2	0,2	0	0,0	2	0,2	1318	100,0
1970s	1909	97,3	45	2,3	4	0,2	1	0,1	2	0,1	1961	100,0
1980s	3389	93,7	168	4,6	35	1,0	18	0,5	6	0,2	3616	100,0
1990s	7383	87,9	602	7,2	147	1,8	249	3,0	19	0,2	8400	100,0
2000s	9638	73,6	1711	13,1	502	3,8	1228	9,4	23	0,2	13102	100,0
Total	24837		2528		690		1496		53		29604	

Source: (Mkhize 2017)

In the post – apartheid era, the profession has grown significantly and the demographics of the members of the chartered accounting profession have improved (Simpson 2016). The latest membership statistics show that Blacks are only 26% of registered members, as recorded in December 2017 (Figure 2).

There is still a long way to go to the current profile of the profession in terms of race and gender, and much work remains to be done (Wang, Lukowski et al. 2015). Mulder (2015) is passionate about the work SAICA is doing through the Thuthuka Bursary Fund to transform the profession. Mulder believes that the program depends on existing partnerships with universities, but the fact that CAs (SA) are actively involved in promoting the accounting profession also drives its success.

SAICA, Membership Statistics as at 25 December 2017, 42 942 registered members

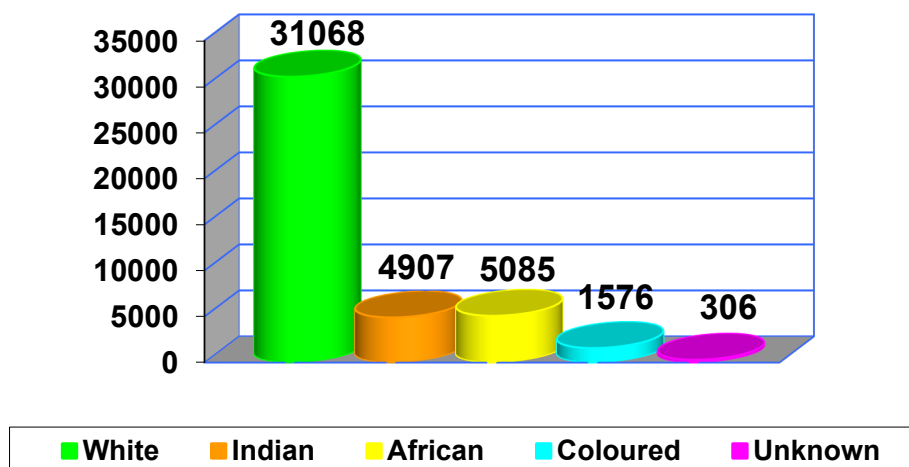


Figure 2: Racial breakdown of registered Chartered accountants as at 25 December 2017, figures obtained from SAICA website: www.saica.co.za

1.3 THE PROBLEM OF THE RESEARCH

Previously excluded racial groups in the chartered accountancy (CA) profession appear to be riding the wave of exclusion in the diverse and competitive South African environment. There is a shortage of chartered accountants in South Africa. This situation arose during the four decades of apartheid rule from a combination of political, socio - economic and educational reasons.(Mkhize 2017).

Many academic firms have started trying to increase the number of Black chartered accountants in recent years (Weil and Wegner 1997). A similar concern was expressed by Bernard Algulhas, CEO of the Independent Regulatory Board for Auditors and member of the King's Corporate Governance Committee.

“Transformation of our country has been slow in various sectors and faster in others. I come from a profession where we are still challenged by issues of transformation. Over the years the auditing and accounting profession has battled to grow the numbers of Black and female auditors and we are still facing challenges to this day” (Mouton 2015).

Likewise, Nicholas Maweni, Managing Director of the Black Management Forum (BMF), “expressed disappointment at the sustained underrepresentation of Black people in the accountancy profession with a particular focus on the chartered accountancy. He indicated that the progress made since the dawn of democracy in transforming the profession has been poor. Nicholas Maweni further called for “SAICA to work closer with Association for the Advancement of Black Accountants in Southern Africa (ABASA) to address this imbalance with even more vigour as we enter the third decade of our democracy” (Muogbo 2013, Ujuh 2013). A study (Perumal 1994, Perumal 1994) affirmative action indicates that individuals favored by apartheid may feel threatened by affirmative action and most likely resist attempts to do so. He also points out that it is important to give people an opportunity to discuss their fears, expectations and concerns.

This study was conducted on the accounting firms managers’ and trainees’ perceptions of Chartered Accountancy Profession Charter in KwaZulu-Natal. This study of perceptions by managers’ and trainees’ will utilise a quantitative research methodology. This study used a grounded theory approach because of the limited

nature of literature on the Chartered Accountancy Charter. On completion of this study, the research finding requires the accounting profession to recognise B-BBEE ratings by managers and trainees as this will assist accounting profession in complying with the CA Charter.

1.4 THE PURPOSE AND SIGNIFICANCE OF THE STUDY

The purpose of this study was to determine the accounting firm's managers and trainees perceptions of Chartered Accountancy Profession Charter in KwaZulu – Natal, South Africa and to examine the relationship between the accounting firms' managers' and trainees' perceptions of Chartered Accountancy Profession Charter in KwaZulu–Natal and demographic variables such as age, gender and race. The findings of this study will provide valuable insights for the accounting firms' managers and the chartered accountancy profession.

1.5 RESEARCH OBJECTIVES

The study's primary goals are:

1. To determine the perceptions of the Chartered Accountancy Profession Charter by managers and trainees of accounting firms in KwaZulu - Natal, South Africa.
2. To examine the relationship between the perceptions of KwaZulu – Natal accounting managers and trainees in the Chartered Accountancy Charter and demographic variables such as age, gender and race.

1.6 RESEARCH QUESTIONS

1. What are the perceptions of the accounting firms' managers and trainees of Chartered Accountancy Profession Charter in KwaZulu - Natal, South Africa?
2. What is the relationship between perceptions of accounting managers and trainees in the Chartered Accountancy Profession Charter in KwaZulu – Natal and demographic variables such as age, gender and race.

1.7 LIMITATIONS OF THE STUDY

The study is limited to the province of KwaZulu – Natal where the researcher conducted surveys (geographical limitation). For this study, accounting firms in and around Durban were considered. Otherwise, since the issues being investigated are of national concern, a country – a broad survey would be suitable in the study.

1.8 THE STUDY OUTLINE

Chapter One: Introduction

The chapter presents the study background, research topic statement, study purpose, research goals, research questions, and chapter outlines.

Chapter Two: Literature review

This chapter outlines the five key elements that make up B – BBEE pillars.

Chapter Three: Methods of research

The chapter presents the study's research methodology: research design, research issues, research tool, participants, pilot study, data analysis and interpretation, statistical methodology of data analysis and interpretation, and ethical considerations.

Chapter Four: Research findings

The chapter is about analysing as well as interpreting data. Social Sciences Statistical Package (SPSS) was used for data analysis and interpretation.

Chapter Five: Discussion of results of research

The chapter interpreted meaningful information and knowledge. Hence, in relation to relevant theory and research issues, all important relationships are highlighted and discussed.

Chapter Six: Conclusions and Guidelines

The chapter draws conclusions and also makes recommendations.

1.9 SUMMARY

The accounting profession over a decade has developed a Chartered Accountancy Charter with the aim to increase the number of Black people in the Chartered Accountancy profession. This has bear fruits as the number of Black CAs is increasing. This study answers the question of the perceptions of the accounting firms' managers' and trainees' on Chartered Accountancy Charter. In trying to answer the research questions and meet the main objectives of the study, the researcher used 32 sub-statements found under the Chartered Accountancy Charter and to engage managers and trainees on their perceptions towards these statements. This study targeted 160 accounting firms' managers' and trainees in KwaZulu – Natal. A key limitation of this study is that its results, conclusions and recommendations only apply to the accounting firms in KwaZulu – Natal. The following Chapter deals with the limited literature review as there were no much studies done on Chartered Accountancy Charter in South Africa.

CHAPTER TWO

LITERATURE REVIEW

2.1 INTRODUCTION

This chapter focuses on the Chartered Accountancy Charter developed by the accounting profession, the objective of the literature review below is to contextualize the research issue and the questions set out in this study.

2.2 OVERVIEW OF BROAD – BASED BLACK ECONOMIC EMPOWERMENT

There is a long history of B-BBEE of broad - based black economic empowerment (Mogototoane 2012). However, the history and development of B-BBEE in South Africa does not fall within the scope of this study. The reader will refer to literary works (Arya and Zhang 2009); (Chizuko 2013) for a more in - depth review of B-BBEE's history and development. It is sufficient to note for the purposes of this research that what is commonly referred to today as B-BBEE has simply begun as the program for black economic empowerment (BEE) (Cargill 2010). Authors and commentators therefore frequently state that B-BBEE has passed through two phases (Kilambo 2016).

The first phase began as BEE in 1993 and continued until around 2003 (Cargill, 2010). The second phase was created when the DTI, South Africa, promulgated the B-BBEE strategy in 2003 (Mogotoane 2012). With regard to Section 2 of the B-BBEE Act, its aim is, inter alia, to facilitate B-BBEE by promoting economic transformation to enable Black people to play a meaningful role in the economy; the racial composition of ownership and management structures must be substantially changed and in the skills of existing and new businesses; increase the degree to which communities, workers, cooperatives and other collective undertakings own and manage existing and new undertakings and increase their access to economic, infrastructure and skills training (Mogotoane 2012).

In June 2007, the minister of Trade and Industry released B-BBEE's first generic codes. These codes contain details of B-BBEE actions and provide the framework for measuring progress of B-BBEE implementation and implementation (Esser and Dekker 2008). Compliance with the B-BBEE Act is measured by a generic scorecard consisting of seven key elements that form pillars of B-BBEE. Of 100 points each of these elements is assigned (Mogotoane 2012).

The minister had issued amendments to the codes for public comment when this report was finalized. The amendments propose, among other things, a reduction of the generic scorecard from seven to five elements. With regard to section 10 of the B-BBEE Act, the codes are binding on the State and any public entity when determining qualifying criteria for issuing licences, concessions or other licenses required by law; developing and implementing a preferential procurement policy and developing criteria for entering into private - sector partnerships Bonnin (2016). The codes are not a legal requirement for the private sector, except for those industries or sectors for which compliance is a legal requirement, such as mining, petroleum, gas and energy industries (Juggernath, Rampersad et al. 2011). But the State and all state organs and entities have a specific obligation to apply the codes and, consequently, to compel all business firms to implement the codes with them (Mogotoane 2012).

At the same time, private companies operating with the State or any State entity or wishing to engage in business transactions with any business with the State or any State entity or any State entity are obliged to comply with the Codes requirements (Dongwana 2016). While B-BBEE in the private sector is not legally binding, this indicates that it could be economically binding (Mogotoane 2012). Likewise, any company requiring a license, permit, concession or other license to conduct its business, such as a mining licence, broadcast license or license to conduct a mobile telephone service, must comply with the Codes requirements (Mogotoane 2012). The ultimate effect of the B-BBEE Act and the Codes is that company ratings indicate their level of compliance with and implementation of the Codes (Mogotoane 2012). Among other things, the B-BBEE Act, read in conjunction with the Codes, stipulates that all private enterprises, except for certain exempt micro-enterprises and qualifying small businesses, 20% of their ordinary shares must be transferred to black people as defined (Mogotoane 2012).

B-BBEE is government's policy to ensure that its policies such as the National Development Plan (NDP) come to life, by requiring companies to promote supplier development, industrialisation, localisation, job creation and skills development (Hareparsad, 2015). This is done to give preference to the previously marginalised black people, and by so doing begin to eliminate the inequality gap. Others may view it as reverse discrimination (Kim, 2010), this right is enshrined in the Constitution under Section 9 of the Bill of Rights which states (Horwitz and Jain, 2011) (p. 4):

“Equality includes the full and equal enjoyment of all rights and freedoms. To promote the achievement of equality, legislative and other measures designed to protect or advance persons or categories of persons disadvantaged by unfair discrimination may be taken”.

As such, B-BBEE continues to be used as the driver of economic transformation, regardless of the criticism levelled against it by its detractors (Kim, 2010), some of whom view it as costly, a risk, and value-destroying (Jeffrey, 2014).

2.3 BEE TO B-BBEE

BEE has been described as: “an integrated and coherent socio – economic process that directly contributes to the economic transformation of South Africa and brings about significant increases in the number of black people that manage, own and control the country's economy, as well as significant decreases in income inequalities” (Mason and Harrison 2010).

Several laws were introduced in South Africa to ensure workplace equity. The Affirmative Action Act applied for equal opportunities in the workplace to Black people, women and people with disabilities, and the Employment Equity Act was enacted to address socially skewed employment rates in post - apartheid South Africa by implementing affirmative action measures to ensure that designated groups have equitable representation in all occupational categories. (Perumal, Perumal et al. 2012, Bonnin and Ruggunan 2016) indicate that since the fall of the apartheid government, there have been different forms of Black Economic Empowerment (BEE). The South African government defines B - BBEE as an integrated and coherent socio - economic

process that contributes directly to South Africa's economic transformation and leads to significant increases in the number of Black people managing, owning and controlling the country's economy, as well as significant decreases in income inequality (DTI, 2016).

The following goals are outlined in the Department of Trade and Industry's B - BBEE Strategy Document:

- Increase the economic participation of Black people ;
 - Increase the number of Black people owning and controlling existing and new undertakings in priority economic sectors;
 - The number of new Black, Black and Black companies has increased significantly;
 - The number of Black people in business executives and senior managers has increased significantly;
 - Increase ownership in the share and management in community and broad - based enterprises and cooperatives of economic activities ;
 - Increasing Black people's land ownership and productive assets;
 - Accelerating and shared economic growth; and
 - Promoting Black people's access to finance and reducing income inequalities.
- (Source: Trade and Industry Department, 2007).

BEE was thought to be too narrow because it focused on equity ownership and management representation (Mokakala 2010). Because of this limited focus, bringing the majority in the mainstream economic arena was a huge challenge. It only benefited those who were close to power. Few political black shareholders quickly and effortlessly It became very rich while profit remained white - controlled companies (Mbeki, 2008:10). An example of this is the Sanlam – NAIL initiative, which was brokered in 1993. High - profile Sanlam - NAIL owned and controlled by political people like Nthato Motlana and Saki Macozoma.

The fact that BEE only measures ownership and management representation meant that their results would be limited (Lund - Thomsen, 2005:33). This limitation ensures that, except for those politically linked to the ruling party, BEE will have minimal impact

on society. Those close to the ruling party had connections and access to channels that provided funds to access equity ownership and sit on the big business in South Africa's high tables.

Black Economic Empowerment (BEE) policy has been implemented in South Africa as an entrepreneurial way to remedy the socio - economic ills perpetrated by the former apartheid administration. Shava (2016) states that BEE aims to redistribute wealth across a wider South African society continuum in order to influence change across all Shava life sectors (2016), (Shava and Clementine 2016). The South African Constitution (1996) condemns all acts of gross economic deprivation of non - white people during the apartheid era and provided the local government with a leeway to implement BEE, a fundamental and entrepreneurial strategy for fairly controlling and redistributing the country's resources across all races (Kalula and M'Paradzi 2008).

Current BEE discussion in South Africa's local government focuses on manipulating and abusing procurement systems by powerful officials that inhibit the benefit of the black majority. Shava (2016) acknowledges the South African apartheid regime's past injustices, but the question remains how wealth can be fairly restored to previously marginalized blacks.

Jeffrey (2016) reiterates that South Africa's much - needed black economic transformation that caused the public to lose confidence in the economic policy of the African National Congress (ANC) has failed to ignite BEE Jeffrey (2016) argues that lack of capital, skills, high - level bureaucracy and inexperienced entrepreneurship has made BEE faulty in the local context. Pravin Gordon, then Minister of Finance in 2010, endorses that "the BEE policies have not worked and have not made South Africa a more just or prosperous country." As quoted in Jeffrey (2016), who was chairman of the National African Federal Chamber of Commerce and Industry, Lawrence Mavundla lambasted BEE and its procurement systems because it had impoverished emerging entrepreneurs and small businesses rather than assisting them, condemning BEE as it had promoted 'contractors' or thieves who acquire tenders through politically motivated inflation (Shava 2016).

2.4 BEE INITIATIVES IN SOUTHERN AFRICA

With many African countries having some form of empowerment policies in place, BEE is not a new phenomenon in Africa. While the broad - based South African Black economic empowerment is the only true policy framework in Southern Africa, for as long as, if not longer than South Africa, several neighboring countries have been implementing similar initiatives:

- Botswana – Citizen Economic Empowerment (CEE) which was introduced in the early 1990's
- Zimbabwe – Indigenization of the Zimbabwean Economy
- Malawi – Malawi National Economic Empowerment Policy an Action Program
- Tanzania – The National Economic Empowerment Act, 2004
- Namibia – Black Economic Empowerment

Several of these countries have been practicing BEE policies for many years, but are still far behind the South African progress of BEE and look to South Africa to lead the way (Dekker, 2005).

2.5 CHARTERED ACCOUNTANCY CHARTER

A Charter is defined as a set of principles that form the constitution of an organization (Human, 2006: 13). SAICA and 14 stakeholders developed and signed a CA Charter pursuant to the B – BBEE Act in Bruma, Gauteng, on 30 November 2007. The purpose of the CA Charter is to reverse the accounting profession's race - based exclusion. The CA Charter's vision is to increase the number of Black people in the chartered accounting profession to reflect and empower the country's demographics and enable them to participate and sustain meaningful economic growth while fostering equal opportunities and fair income distribution (CA Charter 2018).

The accounting profession's racial composition is the legacy in many racially diverse ex - colonies of the prejudicial exclusion of non - whites from the colonial era. The new post - independence governments have been active in reversing indigenous exclusion and ensuring successful local professionalization projects (Perumal, Perumal et al. 2012).

Previously excluded racial groups in the chartered accountancy (CA) profession appear to be riding the wave of exclusion in South Africa's diverse and competitive environment. There's a shortage of chartered Black accountants in South Africa. During the four decades of apartheid rule, this situation arose from a mix of political, socio - economic and educational reasons. (Mkhize, 2017).

Likewise, Nicholas Maweni, the Black Management Forum (BMF) Managing Director, expressed disappointment at the sustained underrepresentation of Black people in the accountancy profession with a particular focus on the chartered accountancy, the progress made since the dawn of democracy in transforming the profession has been poor. Nicholas Maweni further called for "SAICA to work closer with Association for the Advancement of Black Accountants in Southern Africa (ABASA) to address this imbalance with even more vigour as we enter the third decade of our democracy" (Ujuh 2013).

The accounting profession has suffered some setbacks in attracting talent from South Africa's black people. These setbacks are historic and predominantly based on educational policies applied by the previous South African regime that restricted black people's study of accounting and related topics. Statistics show that in March 2007, SAICA had a record of 25,902 chartered accountants, 3.10% Black (African), 1.78% Coloured, 7.13% Indian, 87.86% White and 0.12% Other (SAICA, 2012). The number of registered chartered accountants in January 2014 was 36,286, 7.84% Black, 2.92% Coloured, 10.20% Indian, 78.57% White and 0.47% Other (SAICA, 2014).

The 2013 South African Statistical Annual Report, black (African) population demographics included 79.8 of the total population (Statistics South Africa, 2014). The above statistics indicate that much remains to be done in the chartered accounting profession to increase the number of Black people.

The accounting profession includes the South African Chartered Accountants Institute, the public practice sector, the general auditor, members, organizations of the private and public sector, and accredited institutions of higher education. In the accounting profession, the chartered accounting profession has developed a charter to deal with transformation. The charter was published in March 2011 under section 9, making it

binding on departments and state entities. The charter is a guideline for the transformation of the accounting profession as it sets out the vision and scope for addressing the limitations of the growth of black people in the accounting profession.

The overall goal of this sector charter is to promote economic growth and transformation in order to allow Black people to participate meaningfully in order to increase the distribution of equitable income and bring about equal opportunities. Really, and given that the profession is the profession of Chartered Accountancy, this goal should be expressed in achieving South Africa's demographics that reflect CA membership and composition of the sector. (CA Charter 2018).

2.6 SECTOR CODE FOR CA PROFESSION

The vision of this Sector Code of Transformation:

- Is to increase the number of black people in the CA profession to reflect the demographics of the country and;
- Enabling them to participate meaningfully in and sustain economic growth, advancing equal opportunities and equitable distribution of income in the process.

The Sector Code of the CA profession is characterised by the following:

- It embraces the spirit of what government intends to achieve with B-BBEE rather than being rules driven;
- The CA profession is unique in that it is directly involved in the development of CA(SA)s and RAs who often take up leadership positions in the economy and society as a whole;
- It was developed voluntarily;
- It constitutes a framework and establishes principles from which B-BBEE will be implemented in the CA profession and sector;
- It represents a partnership programme with government as outlined in the government's strategy for B-BBEE;

- It provides the basis for engagement with other stakeholders, including but not limited to, providers of education and training, regulators, government and labour;
- It establishes quantitative targets and qualitative responsibilities in respect of each indicator of the scorecard; and
- It outlines processes for implementing the Sector Code and mechanisms for monitoring, measuring and progress reporting. (CA Charter 2018).

2.7 AN INTERNATIONAL PERSPECTIVE

In Kenya, the government has put in place affirmative action programs to restore the injustices suffered by colonization. Perumal (1994) states that affirmative action on equal opportunities for employment aims at eliminating discrimination against persons previously treated unfairly by the employment policies and practices of the institution concerned.

A study conducted in Kenya, reversing the accounting profession's exclusionary closure and facilitating the entry of Africans, suggests that some societies have continued to suffer accounting discrimination (Perumal, Perumal et al. 2012). She also points out that tokenism was demonstrated by the fact that many of the pioneer Africans were given positions with great titles but with little responsibility for them. The evidence presented suggests that while Africanization policy may have contributed to successful entry into the profession, its implications have impaired progress in a non - African dominated environment. (Perumal, Perumal et al. 2012), Claims that affirmative action results in a tokenism in which only blacks and women have some sort of quota system to fill. The tragedy of such situations is that the Black is promoted to a management position but is not empowered to perform the required duties.

The post - independence governments, both in Trinidad and Tobago and Jamaica, also promoted Black accountants ' entry into the profession and legislated for a local professional body to be established (Getie Mihret, James et al. 2012). Experiences from various countries, including Fiji, demonstrate that affirmative action works in complex ways and involves economic, political and cultural interplay (Perumal, Perumal et al. 2012). Affirmative action objectives are not met, and most recipients

are privileged individuals and groups associated with the established power structure (Nandan and Alam, 2005). Government intervention was seen as an attempt to orchestrate social change through the implementation of its "New Economic Policy" in Malaysia's professional organizations, an ex - British colony. The goal was to increase the number of previously marginalized Bumiputra (indigenous) accountants (Susela, 1999, as Sian said, 2007).

In New Zealand, Kim (2004) reveals that the Chinese seem to have had trouble gaining access to the accounting profession. Whites still make up over 78 percent of New Zealand accountants and very little attention has been paid to the issue of racial disparity by the accounting profession and the accounting academy. Kim (2004) also argues that the existence of ongoing imperialism against Chinese policies and ' differences ' was the most effective means of excluding Chinese accountants from the New Zealand accounting profession's center of power structure.

Simon (1986) in the United States of America claims, as quoted by Perumal (1994), that the concept of affirmative action originates in the United States of America. Perumal (1994) also states that a Maphai study (1989) confirms this, adding that a series of executive orders began implementing equal opportunities for Blacks. In America, race - based discrimination was banned under Title VII of the 1964 Civil Rights Act. Previously, the profession had practiced "slow discrimination" against Black entrants and Black CPA's, arguing consistently that clients would not accept non - white auditors (Hammond, Clayton et al. 2009).

The movement for civil rights and the implementation of affirmative action programs resulted in a significant shift in public attitude and accountability to the profession that endorsed the active recruitment of Black CPAs in the late 1960s (Hammond, 2002). Only in the 1960s did executive orders issued under President Kennedy provide for the inclusion of blacks and women in labor law and offer strict penalties for non - compliance (Perumal, 1994).

2.8 ELEMENTS OF BROAD - BASED BLACK ECONOMIC EMPOWERMENT

Therefore, the objective of black economic empowerment (BEE) initiatives in the CA sector is to significantly increase the number of black people who manage, own and control businesses in the sector as well as contribute to declines in income inequalities in general in the country. This is to be achieved through an integrated and coherent socio - economic process that contributes directly to South Africa's economic transformation. The first step and primary focus within the CA sector will be to dramatically increase the number of all black participants (Africans, Indians and Coloureds) and in particular African CAs.

The elements that provide a common basis for measuring the impact of B - BBEE's policy goals across different economic entities and sectors are as follows:

- Ownership
- Management Control
- Employment Equity
- Skills Development
- Preferential Procurement
- Enterprise Development
- Socio-Economic Development

Source: CA Charter, 2018

As a result, the Codes of Good Practice weighting points compared to the CA Sector Code are as follows in Table 2:

Table 2: CA Sector Codes

Elements of B-BBEE	Code	CA sector
Ownership	20%	20%
Management Control	10%	10%
Employment Equity	15%	20%
Skills Development	15%	20%
Preferential Procurement	20%	10%
Enterprise Development	15%	15%
Socio-Economic Development	5%	5%
Total	100%	100%

Source: CA Charter, 2018

2.8.1 OWNERSHIP

Ownership, defined as the transfer of equity to black people through voting rights and economic interest, has historically been the most focused element (Bowman Gilfillan, 2010) and would also appear to be the most emotional and controversial element. (Ferreira and Villiers, 2011). Under the old codes, ownership was the highest scoring elements, at 20 points each, along with preferential procurement. It can be argued that ownership has been somewhat de-emphasized under the new codes, although it has increased to 25 points, whereas the focus is on supplier and business development that together account for 40 points (Balshaw and Goldberg, 2014). It is interesting to note that (Acemoglu et al., 2007) made this recommendation at (p. 2) when it stated:

“The weights in the BEE Codes should be changed to downgrade ownership and increase the importance of enterprise development and skills development”.

It is, however, one of the three priority elements that result in the rating of a company being automatically discounted by one level if it is not met. Fauconnier and Mathur - Helm (2008) showed that the value of BEE deals rose exponentially over the ten years

from 1996 to 2006, but the trend at the time was that of narrow - based BEE deals to illustrate this point, two black businessmen were the beneficiaries of 60% of the total empowerment deals made in that year amounting to R25 billion in 2003. This kind of empowerment enriched the few influential people

Among other authors, Jeffrey (2014) and Plaatjies (2014) identify a number of ownership related implementation challenges under the old codes as:

1. **Accessing equity** – According to Jeffrey (2014), when it was still voluntary, South African firms have long embraced the divestment of a portion of their business. However, this is contradicted by (Balshaw and Goldberg, 2014) who indicate that this is seen by many white - owned companies as giving away what they have built with their own sweat and tears and are therefore reluctant.
2. **Accessing finance** – In his research, Plaatjies (2014) identified BEE funding as a limiting factor in making the element of ownership a reality. Very few black shareholders, especially in the early 1990s, had the kind of capital or balance sheets to fund hundreds of millions or billions of Rands of BEE deals. This meant that banks had to play an enormous role in financing these deals, often with the underlying shares being used as transaction security. More sophisticated and complex funding structures involving debt and equity were used later after the lessons learned from previous structures and the 2008 crash.

2.8.2 MANAGEMENT CONTROL

Management control includes board participation and equity for employment, which speaks to the management level representation of black people (Kleynhans and Kruger, 2014). This encourages black people and especially black women to play meaningful roles in business decision - making. Employment equity (EE) is similar to affirmative action used worldwide as an instrument to remedy economic imbalances (Acemoglu et al., 2007). Much has been written about affirmative action, especially in the United States of America (USA), where discrimination against black people has also been widespread and legislative (Horwitz and Jain, 2011). The difference

between the US and South Africa is that blacks are in the majority in South Africa, 80% of the population, but account for 17% of wealth/income (Cohen, 2012), while blacks in the US account for only 13% of the total population as of July 2014 (Bureau, 2014).

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2.8.3 EMPLOYMENT EQUITY

Although two decades have passed since Apartheid's death, South Africa's labor market continues to reflect job - related racial inequalities not only in terms of job disparities, but also power relations (Mofokeng, Giampiccoli et al. 2018). A historical context is important in this respect. They enacted racially divisive laws when the National Party became government in 1948, which effectively enabled the official government policy to overlook blacks for work. This later included providing less standard education for blacks than their white counterparts. This made it almost impossible for blacks to move into some highly skilled or high - level occupations and professions (Mputa, 2016).

The 1998 Employment Equity Act (EEA) was created to address the harmful effects of decades of workplace racial discrimination (Meyer, 2014). The EEA Act aimed at (South Africa, 1998):

- Attain equity in all economic sectors, including tourism, by promoting equal opportunities and fair employment treatment by eliminating unfair discrimination.

- In addition, the EEA focused on implementing affirmative measures to remedy job disadvantages experienced by designated groups with a view to ensuring fair representation in all working categories and levels.

The EEA's fundamental and driving principle is to foster skill transfer to ensure that Black people are adequately involved in their employers' operational, professional and executive decision-making processes (South Africa, 1998). Enabling the active participation of Black people in management promotes racial diversity and introduces new and innovative business ideas (Smit, Cronje et al. 2011). The inclusion of blacks in top management positions is sadly far behind, with the Employment Equity Report for 2016-2017 from the Department of Labor showing that 68.5% of top management is white, six times the economically active population (Labour, 2017).

However, businesses were critical and reluctant to adhere to the EEA, according to Oosthuizen and Naidoo (2010). The EEA is meant to ensure macro-justice, meaning justice between groups of people, but often opposition arises because of concerns about micro-justice, considered individual justice. The repeated blame for job equity is that it is a form of reverse discrimination because job equity appointees are less skilled than some of the other applicants (Oosthuizen and Naidoo, 2010).

Mputa (2010) disagrees with the notion that employment equity is reverse racism in that the injustices suffered by blacks have caused them to lag behind their white counterparts in every aspect of life and the sudden openings of job opportunities have done very little to address inequalities in education and access to resources. The result has never been a level playing field, and blacks need preferential treatment for the radical workplace imbalances.

According to Oosthuizen and Naidoo (2010), one of the pitfalls of the EEA government program is that, despite the opportunities offered, the system falls victim to abuse by the authorities on the pretext of employee equity, in the sense that unqualified individuals fill positions where they are inept in dealing with the tasks required for those positions. Lee (2010) also argued that the government's program faces the pitfalls of trying to rapidly advance the previously disadvantaged by placing unreasonable weight on racial representation, leading to the hiring of unqualified or underqualified

individuals and the grievance of those who are overlooked simply because they fall outside the group.

Smit et al. (2011) denotes that South African organizations have generally not been very successful in managing workplace diversity. This is demonstrated by the clustering of black people at the lower management levels. This indicates that they are not making progress and that their potential is not being fully exploited. Managing diversity and multicultural issues is critical to organizing successfully (Mputa, 2016). A report by Taal (2012) on the hospitality sector for the Labor Research Service confirms Smit's feelings about blacks being employed in lower management. Solidarity (2008) a South African trade union, however, presents a counter - narrative to the above arguments, noting that affirmative action or equity in employment is seriously flawed in South Africa.

South Africa's definition of affirmative action does not help to achieve equity in employment. The group has been defined as being assisted by affirmative action since its inception, not as the poor, but on the basis of racial lines and the principle of representation. The result is that where whites are over, only work - level correction takes place - represented. Therefore, Solidarity (2008) argued that there is in fact such a seriously small number of whites in the workplace compared to the larger group in South Africa that it would make little difference to simply correct the over - representation of white people. On management — level jobs, white people were only over — represented, meaning correction would primarily focus on positions of management.

Solidarity (2008) therefore argues that affirmative action is an effective tool for helping a minority, but it would be a very ineffective tool for helping the majority. If 4.5% of the population is expected to correct 95.5% of the population, this would lead to feelings of alienation within the minority as well as feelings of unfulfilled expectations among the majority. Nevertheless, Mputa (2016) denotes that the loss of privilege and power in the dominant business group, mostly white males, has caused them to tighten their grip on the economy, resulting in a lack of transformation.

2.8.4 SKILLS DEVELOPMENT

The education system was deliberately underfunded and of poor quality under the apartheid government, especially for black people (Erasmus and Breier, 2009). This has had long - term consequences, as it has not only enshrined a cycle of poverty among black people in general, but the education system continues to struggle to overcome years of neglect and dysfunction.

This is the main reason for South Africa's skill shortage (Arya and Bassi, 2009), be it artisanal or professional. There have simply been insufficient resources to manage and improve the education levels of most South Africans, the majority of whom are black. This has a direct impact on the rate of unemployment currently measured at 24.5 percent by Statistics SA (Statistics SA, 2016), as some vacancies cannot be filled. Basic literacy and numeracy remain a barrier to the projected, very low economic growth rates of SA.

Werksmans (2014) states that in terms of their requirements, the new codes appear stringent, prescriptive and sometimes confusing. Not only has the absolute expenditure increased, but it appears onerous to monitor and report. This is because the training now has to be conducted only on recognized and accredited programs, and each company has to train and measure statistics by race and gender according to the EAP (economically active population) (Balshaw and Goldberg, 2014).

The national statistics of the EAP published in Appendix 3 indicate that there is a need for more training for the African population, as they represent more than 75% of the EAP, which may be hindered by whether the company actually has 75% of its employees as African.

2.8.5 PREFERENTIAL PROCUREMENT

Preferential procurement is one of the seven instrumental pillars of the BEE framework and was enacted in the Preferential Procurement Policy Act No. 5 of 2000 (South Africa, 2000). Preferential procurement can be described as using purchasing power states to achieve their socio - economic goals such as skills development, job opportunities and black people's economic empowerment (Lourens, Beukes et al.

2011). The preferential procurement of South Africa is used as a transformative tool for black people by encouraging and assisting emerging black - owned companies to access government contracts where black people are preferred bidders (Beukes, 2011).

Prior to 1994, South Africa's public procurement focused primarily on large and established contractors, making it difficult for new contractors to engage in government procurement processes (Ambe and Badenhorst – Weiss 2012).

Implementation focused largely on the policy challenges of preferential procurement. Unlike the law, the generic scorecard did not punish suppliers for low scores. White – owned companies continued to bid and secure tenders from companies owned by the public and private sectors (Mokakala, 2010).

Mokakala (2010) argues that anecdotal evidence suggests that BEE's preferential aspect of procurement largely benefits non - essential services providing services to these entities rather than supplying goods. Black Economic Empowerment provides cleaning, security, catering and gardening services. Ambe and Badenhorst – The challenges facing public procurement in South Africa are highlighted by Weiss (2012) but not limited to:

- Insufficient knowledge, skills and skills
- Non - compliance with supply chain policies and regulations;
- Insufficient planning and budget connection;
- Accountability, fraud and corruption;
- Inadequate supply chain management monitoring and evaluation;

2.8.6 ENTERPRISE DEVELOPMENT

Government recognises that the gargantuan problem of unemployment in SA, particularly of the youth, can only be resolved by job creation in the small and micro enterprise (SMME) sector (Rogerson, 2013). Statistics SA indicate that unemployment is currently at 24,5%, while black youth unemployment is the highest among the 15 to 24 and 25 to 34 age group, regardless of qualification (Statistics SA, 2016). Others

believe the statistics conveyed by Statistics SA represent a conservative view that depends on their definition of the term “unemployed”. Government and big business realise that they cannot resolve the unemployment challenge alone, as there are limited unoccupied positions in both sectors. Much has been written about the hope of job creation coming from the SMME sector (Horwitz and Jain, 2011), with statistics such as up to 80% of jobs being likely or expected to come from this sector.

In order to facilitate this process, the DTI introduced the development of suppliers under the old codes, which was referred to as "preferential procurement," where a company was encouraged to buy from black - owned firms, which in turn increased their BEE scores. This was not without its challenges, as problems of poor quality of service, lack of capacity to handle large orders, and overpricing of goods and services were identified as problems that crept up in dealing with these smaller black - owned enterprises (Jeffrey, 2014).

The problems identified resulted from lack of experience in the particular field, among others, resulting in problems of quality control. Insufficient funding or capital to fund working capital to deliver on contracts, which then translated into capacity issues in delivering large orders and sometimes increasing margins, as the black company may have resold specific goods that were sourced elsewhere and then sell them at their own mark - up to generate profit.

2.8.7 SOCIO - ECONOMIC DEVELOPMENT (SED)

Wolmarans and Sartorius (2009) state that a form of corporate social responsibility (CSR) is one of the ways BBBEE can be viewed. This works in which white individuals and white companies recognize that they benefited from the apartheid system that was enshrined in all facets of South African life at the expense of black people (Jack and Harris, 2007). As such, BBBEE is a much - needed mechanism for wealth redistribution and from a social consciousness or CSR point of view, "the right thing to do" (Arya and Bassi, 2009). This seems to be in line with the definition of CSR according to (Esser and Dekker, 2008), who believe that CSR results when businesses are willing to voluntarily spend resources on a cause without immediate economic interests.

The question is whether this is done voluntarily as stated above, or as a result of legislation like BEE or guidelines like King III promoting the triple bottom line, sustainability and being a good corporate citizen. Some have argued that the company ultimately benefits in the long term whether CSR or CSI is done voluntarily or using some compulsory measure. It seems that both management and managers as custodians of the future sustainability of each company recognize that it cannot exist without due consideration of both social, health and safety and environmental factors. Furthermore, that companies do not exist in isolation and therefore whatever their values regarding the aforementioned, they must be extended to companies with which they are associated. In addition, the principle of ensuring the company's profitability and sustainability must be primarily for shareholders and not extended to other stakeholders such as employees, suppliers, customers and communities is outdated.

Jeffrey (2014) argues that historically (even before 1994) companies in South Africa have been good at giving / supporting good causes. All the old codes have been introducing a monetary amount equal to 1 percent of net profit after taxation (NPAT) to initiatives that benefit black people in that respect.

2.9 EMPIRICAL REVIEW

Ever since the inception of Broad-Based BEE, there have been several studies that have assessed its implementation and the effectiveness thereof. One area that have lately gained attention is the perception of the individuals responsible for its implementation. However, there are few studies that have specifically examined the perceptions of individuals on the practice of Broad-Based BEE. Whilst some have specifically examined the perception of managers on Broad-Based BEE, other studies have concentrated on the perception of the general public. One of such studies that examined the perceptions of employment equity and Black Economic Development was (van Rensburg and Roodt 2005) had a relationship with the commitment of an organization. In addition, Van Rensburg (2005) examined whether managers' perception mediate the relationship. Using a questionnaire, Van Rensburg (2005), conveniently sampled the opinions of 1200 staff of a big transport company in South Africa. Van Rensburg (2005) found that the managers perceived the BBE as a good

programme and that their perceptions were significantly related to the commitment of the organisations.

In addition, (Hölzel, Lazar et al. 2011) examined the perceptions of the managers of agricultural businesses on Broad-Based BEE. It was found that the respondents wished to significantly contribute towards Broad-Based BEE. Irrespective of the preference of the respondents, the study found that the respondents' preference about the specific elements of Broad-Based BEE they were pursuing, nearly all the respondents emphasized on the broader application of the Broad-Based BEE rather than promotion an individual to score points on the Broad-Based BEE score card. The finding is moving since the government of South Africa is moving towards the broad-based empowerment rather than the advancement of an individual. The disturbing aspect of Olivier's (2011) findings was that few respondents had in their possession a legitimate Broad-Based BEE certificate or a contribution level that could easily be assessed.

In a similar study, (Kruger and Kleynhans 2014) examined the perception of South African Managers on BEE. Kruger (2014) sampled the opinion of 500 individual managers in South African businesses, involving small, medium and large multinational companies. Kruger's (2014) study found that BEE is well integrated into the operations of majority of the companies. Shava (2017) also assessed whether the Broad-Based BEE has occasioned a new economic prospect for the majority disadvantaged black South Africans. Shava (2017) reported that Broad-Based BEE has brought nothing but fraud and corruption, difficulties in the registration of status, fronting, political interference, and poor accountability. Shava (2017) concluded that Broad-Based BEE has further impoverished the black South Africans.

In other parts of Africa, Teek (2009) examined the implementation level of BEE in two Namibian organisations. A descriptive case study was adopted for the study. Both questionnaire and interview were used to collect data from the respondents. Teek (2009) found that the organisations had made conscious efforts to promote BEE. The above discussions suggest that Broad-Based BEE is gaining some grounds in the corporate environment. However, some authors have some reservations and doubts about the prospects of BEE. In the Opinion of Melber (2006), BEE has thus far sidelined the poor since it has been transformed into the enrichment of the new black

elites, thus excluding the vulnerable majority deliberately. Jauch (2003) also shared similar view by asserting that addressing the concerns of the majority black workers under the BEE was a major challenge since the prevailing capitalist economic structure prevents socio-economic redistribution.

2.10 SUMMARY

The review of the literature showed that while there are some books, newspapers, articles and other reference sources found by the researcher, reference materials on the BEE topic are not as freely available as they did not research a topic as others. The reason for this is predominantly double, BEE in its form is unique to South Africa and the BEE Act was introduced only in 2007, although many argue that different forms of BEE had already been practiced since 1994. BEE remains the main tool of government to remedy the imbalances caused by the laws of apartheid.

The development of skills of blacks through training and mentorship has become more of a focus area, with spend doubling. Enterprise Development (ED) and Supplier Development (SD) have been merged to become Enterprise and Supplier Development (ESD) which now counts for the highest points at 40 points. Socio-Economic Development (SED) which is akin to CSI is well accepted and entrenched within corporates. The next chapter deals with research methodology adopted to conduct this investigation. The research methodology adopted to conduct this investigation will be highlighted in chapter three.

CHAPTER THREE

RESEARCH METHODOLOGY

3.1 INTRODUCTION

Kothari, (2004) defines research simply as a systematic and scientific search for pertinent information. Sekaran and Bougie, (2013) elaborates further to define Business Research as a systematic, organised, data-based, critical, objective, inquiry or investigation into a specific problem undertaken with the purpose of finding answers or solutions.

The research methodology used in a study is crucial to the validity and reliability of the study. In this chapter, the research design used is detailed, which includes the research methodology, data collection and data analysis. The chapter also describes measurement instruments used and discusses ethical and confidentiality considerations taken into account during the course of the study. Finally, the chapter will conclude with a synopsis of the statistical methods used to analyse data gathered.

3.2 RESEARCH DESIGN

Research is defined as an orderly, methodical, information - based, important, investigation into a particular problem being conducted to find solutions to the problem (Bogie and Sekaran, 2013). Research design is a technique, method and structure that guides data gathering and analysis (Creswell and Creswell 2017, Creswell and Poth 2017). Creswell and Creswell (2017) argue that a research design allows researchers to link empirical data in a logical and coherent sequence to their research questions or goals and then to their findings.

Similarly, in order to achieve research goals, Bell (2014) defines research design as a plan for data collection. Sekaran and Bougie, (2013) further state that the nature of research study may be either;

- Exploratory,
- Descriptive or
- Causal.

Exploratory studies are used when little is known about a situation and more knowledge is needed to develop a viable theoretical framework to find solutions. Descriptive studies are often used when description of people characteristics, event or situations is required and is either quantitative or qualitative in nature. Descriptive studies can be used to describe relationships and correlation between variables. Causal studies is a scientific approach of determining whether variables affect each other.

The nature of the study undertaken is of a descriptive nature as its main purpose was to determine the perceptions of KwaZulu - Natal, South Africa's Chartered Accountancy Profession Charter managers and trainees of accounting firms.

3.3 RESEARCH APPROACH

There are basically two broad categories of research approach that can be adopted in any research project, namely quantitative approach and qualitative approach.

Quantitative research is applicable to studies based on quantity measurement. (Kothari, 2004). Cooper and Schindler, (2014) state that quantitative research is usually used to measure consumer behaviour, opinions or attitudes and usually asks the questions of 'how often', 'how much', 'how many', etc. In addition, quantitative research is well structured, defined and specific and can be tested for validity and reliability (Kumar, 2011).

Qualitative research focusses on understanding, exploring, explaining and clarifying situations, perceptions, feelings, beliefs, attitudes, experiences and values of a group of people. In addition, qualitative research is less structured and defined (Kumar, 2011).

There exists a sufficiently large body of evidence regarding factors pertinent to this study topic. These arise from various qualitative and quantitative studies performed in similar or related study settings. For this reason, it was envisaged that the type of data collected will comprise mainly of numbers related to a set of pertinent retention factors that were identified upfront. Then this data would be processed and analysed to draw relationships and conclusion, and finally recommendations put forward. Hence, for these reasons, a quantitative research approach was selected for this group study.

3.4 POPULATION AND SAMPLING

Sekaran and Bougie, (2013) define Population (N) as the complete group of events, people, or things of interest that the researcher wishes to study. However, during research, the population may be so vast that it may be impossible to evaluate every item in the population (Kothari, 2004). Nevertheless accurate results are required by studying only a relatively small part of the population. This selection of the population is called the sample (n). Kothari, (2004) state that the size and method of selection of this sample constitute the sample design and must be given careful consideration. This aims to achieve reliable and appropriate results for the study. Kothari, (2004) further state that the sample design must be determined prior to data collection.

In this study, the target population for research is the managers and trainees of accounting firms in KwaZulu - Natal. (N=160), target of 50 managers and 110 trainees.

The accounting firms were chosen for the study due to its urgent need to address the perceptions of managers and trainees towards Chartered Accountancy Profession Charter. Furthermore, information and location of the firms were easily accesible.

The entire population was invited to participate in the study. Of this, 30 managers and 73 trainees respondent, that is 60% and 66% respectively.

3.5 RESEARCH INSTRUMENT

Cooper and Schlindler, (2014) state that data collection methods are a crucial component of research design and can be achived through various methods such as interviews, observation, questionnaires, and various motivational techniques. A personally administered questionnaire was selected as the research instrument for this study. According to Sekaran and Bougie, (2013) some of the advantages of this method are as follows:

- It is generally less expensive as compared to other data collection methods,
- It is generally less time consuming as compared to other data collection methods,

- Any respondent queries can be clarified immediately,
- Suited to situations where respondents are located nearby to each other and can be easily assemble into groups,
- High response rate and
- High respondent anonymity.

3.6 DEVELOPMENT OF QUESTIONNAIRE AND TESTING

A questionnaire contains a set of predetermined questions, the answers to which are recorded by a respondent (Kumar, 2011).

The questionnaire was used to collect data. The questionnaire is divided into two sections:

Section A requires biographical information to ascertain the background of the participants. Closed-ended questions are utilised in this respect.

Section B, covers the CA Charter questions that are classified under the seven key Elements forming the B - BBEE pillars:

- Ownership
- Management Control
- Employment Equity 25
- Skills Development
- Preferential Procurement
- Enterprise Development
- Socio-Economic Development

The six - level Likert scale will be used - *strongly disagree, disagree, neutral, agree, strongly agree, not sure*.

Sekaran and Bougie, (2013) stress that is important to ensure that the measuring instrument developed, i.e. the questionnaire for the purposes of this study, is able to accurately and consistently measure variables that are intended to be measured to ensure the goodness of data.

The questionnaire was then pilot tested amongst ten (10) friends and colleagues that were not part of the sample identified for the study. This was to highlight any issues with regards to gaps in the research plan as well as to identify any questions that

needed clarification or re-wording. The outcome of the pilot testing phase resulted in re-organisation of some questions to improve the process flow as well as the simplification of some wording to improve understanding.

The supervisor performed the key role of advising the content and form of the questionnaire throughout the process.

3.7 DATA ANALYSIS

Analysis of data is important to give meaning to the study and the data collected in order to address the target goals for the study. Sekaran and Bougie (2013) state that to check whether generated hypotheses can be supported, the data collected must be statistically analyzed.

Questionnaires with reference number were checked and coded. On MS Excel, raw data was captured. A statistician has been engaged in producing descriptive statistics (frequencies and percentages) and inferential statistics (T - test and Variance Analysis - ANOVA). Using SPSS version 21, the statistics were processed.

3.8 VALIDITY AND RELIABILITY

Sekaran (2013) claims that the alpha of Cronbach is a reliability coefficient showing how well the items in a set are positively correlated with each other. To find the reliability of the data, Chronabach alpha was calculated.

Coefficient of reliability less than 0.50 was unacceptable; considered significant between 0.5 and 0.60; and considered good above 0.70. The reliability co-efficient cannot be less than 0 or more than 1.

Data validity for this study was ensured in the following manner:

- The purpose of the study was explained to the respondents
- Guidelines on how to complete the questionnaire were clearly explained to respondents.
- Simple english terms were used in the questionnaire and the Informed Consent Letter, to improve understanding.
- All unclear questions were re-worded.

3.9 SUMMARY

This chapter discussed the research method employed to conduct this study. A quantitative research methodology was selected that could extract data from respondents and present statistical relationships. Included in this chapter are explanations of the type of research, description of sample, choice of research instrument, etc.

The data collection method employed successfully yielded a high response percentage. The results of this research are presented in Chapter 4.

CHAPTER 4

RESEARCH RESULTS

4.1 INTRODUCTION

This chapter presents the survey results completed by managers and trainees accountants of accounting firms. A total of 160 questionnaires were sent out to the accounting firms, the target was to get responses from 50 managers and 110 trainees. Out of questionnaires administered, 30 completed by managers and 73 by trainees. This represents a 60% response rate for the accounting firm managers' survey and a 66% response rate for the accounting firm trainees' survey. The two questionnaires are attached as Appendix 2 and Appendix 3 respectively.

All statistical analyzes were SPSS 2.1 (SPSS Inc., Chicago, Illinois, USA) two - sided and used. The 5 percent meaning level was used for all statistical comparisons. For categorical nominal and ordinal variables, to compare the relationship between managers and trainees, Pearson's two - sample chi - square tests were used.

In the next section, the results obtained from the statistical analysis of the data are presented in different tables. In order to test for significant differences between the perceptions of managers and trainees, several independent group t - tests were carried out.

4.2 DEMOGRAPHIC PROFILE OF TRAINEES AND MANAGERS

To present their profiles and provide a basis for analyzing the important aspects, information on the demographic profile of trainees and managers was collected.

Table 3 – 5 below shows the demographic profile of managers and trainees (gender, age and race).

4.2.1 GENDER – TRAINEES AND MANAGERS

The quantitative data obtained from the questionnaires in **Table 3** on gender showed the following results:

Out of 30 managers surveyed, 18 (60%) were women and 12 (40%) were men, while 73 trainees surveyed, 38 (52.1 %) were women and 35 (47.9%) were men.

Table 3 Gender – Trainees and Managers

Descriptive		Trainees		Managers	
		Count	%	Count	%
Gender	Male	35	47.9	12	40
	Female	38	52.1	18	60
Total		73	100.0	30	100.0

The data comprised 30 managers and 73 trainees. Accounting firms' managers who participated in the study are predominantly female. The results show that management positions in KwaZulu – Natal there is gender equality in the accounting firms. Results show that women are now joining the accounting traineeship as well as taking management positions in the accounting firms.

4.2.2 AGE OF THE RESPONDENTS IN YEARS

The age (years) for questionnaire respondents is shown in **Table 4**.

Table 4: Age Distribution

Descriptive		Trainees		Managers	
		Count	%	Count	%
Age group	Below 21	8	11	0	0
	21 - 30	55	75.3	16	53.3
	31 - 40	8	11	14	46.7
	41 - 50	2	2.7	0	0
	51 - 60	0	0	0	0
	Above 60	0	0	0	0
Total		73	100.0	30	100.0

The data in Table 4 reflect that both age group between 21 and 30 years of age, results show that 55 (75.3%) were trainees and 16 (53.3%) were managers respectively.

4.2.3 GROUP RACE FOR RESPONDENTS

Table 5 discusses the race group for the respondents.

Table 5: Race group distribution

Descriptive		Trainees		Managers	
		Count	%	Count	%
Race	White	9	12.3	0	0
	Indian	9	12.3	6	20
	African	48	65.8	22	73.3
	Coloured	7	9.6	2	6.7
	Other	0	0	0	0
Total		73	100.0	30	100.0

The data in **Table 5** reflect the distribution by race group. The majority of both trainees and managers were African at 48 (65.8%) and 22 (73.3%) respectively, followed by Indian at 9 (12.3%) trainees and 6 (20%) managers respectively. White trainees at 9 (12.3%) only respondent, Coloured trainees at 7 (9.6%) and managers 2 (6.7%) respectively.

4.3 PERCEPTIONS OF FIRMS' MANAGERS AND TRAINEES' ON CA CHARTER

Below are the results based on the Chartered Accountancy Profession Charter perceptions of accounting firm managers and trainees (Tables 6 – 12)

4.3.1 Respondents' view to ownership

Table 6 results reflect the responses of trainees and managers in both Section B of Appendix 3 and 4 respectively.

Table 6: Respondents' view on ownership

	Trainees			Managers			Two sample Chi-square
	%	%	%	%	%	%	
	Disagree	Neutral	Agree	Disagree	Neutral	Agree	
The enforceable right to vote in the company in the hands of Black people	30.1	17.8	52.1	0	13.3	86.7	0.55
Black women's exercisable voting rights in the enterprise	30.5	23.6	45.6	0	26.7	73.3	0.076
' ' Black people's economic interest in the company "	28.8	13.7	57.5	0	20	80	0.392

' ' Black women's economic interest in the company "	28.8	16.4	54.8	0	20	80	0.392
' ' The following black natural people have an economic interest in the company: Black Designated Groups '	28.8	16.4	54.8	0	26.7	73.3	0.076
' ' The ownership of Black New Entrants is involved '	31.5	15.1	53.4	0	13.3	86.7	0.517
"There is involvement of black participants in: Employee Ownership Schemes"	34.2	19.2	46.6	0	6.7	93.3	0.736
"There is involvement of black participants in: Broad- Based Ownership Schemes"	28.8	17.8	53.4	0	13.3	86.7	0.15
"There is involvement of black participants in: co-operatives"	28.8	20.5	50.7	0	6.7	93.3	0.736
"Exercisable voting rights are in the hands of the black people of the company in order to achieve the following objective: between 32.5% and 39%'	30.1	16.4	53.4	0	6.7	93.3	0.736
"There are voting rights exercisable in the hands of Black people in the enterprise to achieve the following goal: between 40% and 49%'	28.8	20.5	50.7	0	6.7	93.3	0.673

'' Exercisable voting rights in the enterprise are in the hands of Black people to achieve the following goal: between 50 percent or more ''	28.8	17.8	53.4	0	0	100	None
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p>0.050

The above results indicate the perceptions of trainees and managers regarding Chartered Accountancy Profession Charter under ownership

There were no significant differences between the two groups perceptions under ownership ($p>0.050$).

4.3.2 Respondents' view to management control

Table 7 results reflect the responses of trainees and managers in both Section B of Appendix 3 and 4 respectively.

Table 7: Respondents' view on management control

	Trainees			Managers			Two sample Chi-square
	%	%	%	%	%	%	
	Disagree	Neutral	Agree	Disagree	Neutral	Agree	
' ' Voting rights of members of the black board using adjusted gender recognition are exercisable "	21.9	39.7	38.4	0	13.3	86.7	0.523
' ' Adjusted gender recognition is used by Black Executive Directors "	20.5	39.7	39.9	0	20	80	0.808
' ' Adjusted gender recognition is used by Black Senior Top Management "	20.5	42.5	37	0	20	0	0.808
' ' Adjusted gender recognition is used by Black other top management '	23.3	38.4	38.4	0	26.7	73.3	0.216
'There is Black Independent Non-Executive Board Members''	21.9	38.4	39.7	0	26.7	73.3	0.216

$p > 0.050$

The results above based on perceptions of managers and trainees regarding Chartered Accountancy Profession Charter on management control

There were no significant differences between the two groups under management control ($p > 0.050$).

4.3.3 Respondents' view to employment equity

Table 8 results reflect the responses of trainees and managers in both Section B of Appendix 3 and 4 respectively.

Table 8: Respondents' view on employment equity

	Trainees			Managers			Two sample Chi-square
	%	%	%	%	%	%	
	Disagree	Neutral	Agree	Disagree	Neutral	Agree	
' ' Black Disabled Employees use the adjusted gender recognition as a percentage of all employees "	13.7	31.5	54.8	0	13.3	86.7	0.529
' Black employees in senior management use the adjusted gender recognition as a percentage of all such employees '	17.8	21.9	60.3	0	6.7	93.3	0.28
' ' In middle management, Black employees use the adjusted gender recognition as a percentage of such employees "	15.1	21.9	63	0	6.7	93.3	0.463
' ' Black employees in junior management use the adjusted gender recognition as a	15.1	26	58.9	0	0	100	None

percentage of all such employees "							
' The Economic Active Population (EAP) targets are met or exceeded in each category '	16.4	27.4	56.2	0	6.7	93.3	0.736

$p > 0.050$

The above results are based on perceptions of managers and trainees regarding Chartered Accountancy Profession Charter on employment equity.

There were no major differences between the two groups under employment equity ($p > 0.050$).

4.3.4 Respondents' view to skills development

Table 9 results reflect the responses of trainees and managers in both Section B of Appendix 3 and 4 respectively.

Table 9: Respondents' view on skills development

	Trainees			Managers			Two sample Chi-square
	%	%	%	%	%	%	
	Disagree	Neutral	Agree	Disagree	Neutral	Agree	
' Adjusted gender recognition ' Skills Development Expenditure on any program specified as a percentage of Leivable Amount in the Black Employee Learning Program Matrix '	6.8	17.8	75.3	0	20	80	0.001*
' Skills Development Expenditure on any program specified in the Black Employees with Disabilities Matrix Learning Program as a percentage of Leivable Money using Adjusted Gender Recognition '	4.1	19.2	76.7	0	13.3	86.7	0*
" Potential black employees have specific bursary expenditure including amounts spent	11	21.9	67.1	0	13.3	86.7	0.002*

as a percentage of NPAT or turnover on the Thuthuka Bursary Fund "							
' ' As a percentage of total employees using the adjusted gender recognition, there are a number of black employees participating in learnerships or programs in categories B, C and D "	5.5	23.3	71.2	0	13.3	86.7	0.031*

***P<0,050**

Results show that there were significance differences between the two groups under skills development.

Skills development expenditure on any program specified in the black employees' learning program matrix using the adjusted gender recognition as a percentage of the amount of leviabile. (p<0.050).

Potential black employees have specific bursary expenditure including amounts spent as a percentage of NPAT or turnover on the Thuthuka Bursary Fund. (p<0.050).

As a percentage of total employees using the adjusted gender recognition, there are a number of black employees participating in learnerships or programs in categories B, C and D. (p<0.050).

4.3.5 Respondents' view to preferential procurement

Table 10 results reflect the responses of trainees and managers in both Section B of Appendix 3 and 4 respectively.

Table 10: Respondents' view on preferential procurement

	Trainees			Managers			Two sample Chi-square
	%	%	%	%	%	%	
	Disagree	Neutral	Agree	Disagree	Neutral	Agree	
' ' All suppliers spend B - BBEE procurement on the basis of B - BBEE procurement recognition levels as a percentage of total spending on measured procurement "	0	57.5	42.5	0	20	80	0.192
' ' B - BBEE procurement expenditure from qualifying small enterprises or exempt micro enterprises based on applicable B - BBEE procurement levels as a percentage of total measured procurement expenditure "	0	60.3	39.7	0	20	80	0.192
' ' B - BBEE procurement spends 50 percent black owned from the following suppliers as a percentage of total measured procurement expenditure on suppliers '	0	63	37	0	20	80	0.709
"B-BBEE procurement spends from the following suppliers as a percentage of total measured	14	61.6	37	0	13.3	86.7	0.511

procurement spending on 30% black-owned suppliers"							
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p>0.050

There were no significant differences between the two groups' perceptions under preferential procurement ($p > 0.050$).

4.3.6 Respondents' view to enterprise development

Table 11 results reflect the responses of trainees and managers in both Section B of Appendix 3 and 4 respectively.

Table 11: Respondents' view on enterprise development

	Trainees			Managers			Two sample Chi-square
	%	%	%	%	%	%	
	Disagree	Neutral	Agree	Disagree	Neutral	Agree	
' ' Average annual value of all Enterprise Development Contributions and Sector Specific Programs as a percentage of NPAT or Measured Entity turnover "	5.5	65.85	28.8	0	26.7	73.3	0.45

p>0.050

There were no significant differences between the two groups, perceptions under enterprise development ($p > 0.050$).

4.3.7 Respondents' view to socio – economic development

Table 12 results reflect the responses of trainees and managers in both Section B of Appendix 3 and 4 respectively.

Table 12: Respondents' view on socio - economic development

	Trainees			Managers			Two sample Chi-square
	%	%	%	%	%	%	
	Disagree	Neutral	Agree	Disagree	Neutral	Agree	
' ' Average annual value of all Socio - Contributions to Economic Development as a percentage of NPAT or a measured entity '	5.5	74	20.5	0	20	80	0.788

$p > 0.050$

There were no significant differences between the two groups under perceptions under SOCIO - ECONOMIC DEVELOPMENT ($p > 0.050$).

4.4 COMPARISON OF THE PERCEPTIONS OF CHARTERED ACCOUNTANCY PROFESSION CHARTER BETWEEN TRAINEES AND MANAGERS (MANN-WHITNEY TEST)

The database follows not a normal distribution. Consequently, the non - parametric version of the t - test (i.e. the Mann - Whitney test) was used to test the differences in meaning between trainees and managers.

The following **Table 13** shows no significant differences at 95 percent ($p > 0.050$) between managers and trainees. Ownership was rated the highest by both managers and trainees, while preferential procurement were rated lowest by both managers and trainees.

Table: 13 comparison of perceptions (Mann – Whitney test)

	Trainees(73)		Managers(30)		Total(103)		Two sample Chi-square
	Mean	Ranking	Mean	Ranking	Mean	Ranking	
Ownership	7.9808	1	9.8133	1	17.7941	1	0.801
Management Control	3.2548	4	4.32	2	7.5748	3	0.410
Employment Equity	3.5589	2	4.3067	3	7.8656	2	0.450
Skills Development	3.2219	5	3.5067	6	6.7286	6	0.373
Preferential Procurement	2.8384	7	3.36	7	6.1984	7	0.291
Enterprise-Development	3.33	3	4	4	7.33	4	0.420
Socio-Economic Development	3.18	6	3.93	5	7.11	5	0.390

4.5 COMPARISON OF THE PERCEPTIONS OF CHARTERED ACCOUNTANCY PROFESSION CHARTER BETWEEN MALE AND FEMALE (MANN-WHITNEY TEST)

Table 14 below shows no differences at 95 percent ($p > 0.050$) between male and female. Both males and females rated higher management control. Preferential procurement was rated lower by both males and females.

Table: 14 comparison of perceptions on gender (Mann – Whitney test)

	Male(47)		Female(56)		Total(103)		Two sample Chi-square
	Mean	Ranking	Mean	Ranking	Mean	Ranking	
Ownership	4.89362	2	5.39286	2	10.28647	2	0.406
Management Control	6.99149	1	6.85000	1	13.84149	1	0.734
Employment Equity	3.57872	4	3.50357	5	7.08229	4	0.777
Skills Development	3.68511	3	3.42500	6	7.11011	3	0.112
Preferential Procurement	2.90638	6	3.06071	7	5.96710	7	0.189
Enterprise-Development	3.42553	5	3.58929	3	7.01482	5	0.282
Socio-Economic Development	2.80851	7	3.51786	4	6.32637	6	0.160

4.6 RELIABILITY

Cronbach's alpha is a coefficient of reliability that shows how well the items in a set are correlated with each other positively. The alpha of Cronbach was calculated to determine the reliability of the data on the likert scale. The alpha values above 0.7 of Cronbach indicate a high degree of internal consistency among the items. The alpha values above 0.7 of Cronbach indicate a high degree of internal consistency between the objects. For data from managers and trainees, the Cronbach alpha was calculated separately. Reliability test results indicate that items in Section B of both Appendix 3 and 4 of the questionnaire can be grouped together to calculate overall scores for seven key elements of B-BBEE. **Table 15** below reflects the Cronbach's alpha.

Table: 15 Cronbachs' alpha

	Trainees	Managers
Ownership	0.988	0.933
Management control	0.988	0.959
Employment equity	0.963	0.832
Skills development	0.934	0.92
Preferential procurement	0.982	0.895
Enterprise development		
Socio-economic development		

4.7 SUMMARY

This chapter has presented the results of the quantitative study. The majority of the respondents were African female between the ages of 21 and 30. It is noticeable that both trainees and managers under skills development there was significance difference ($p < 0.050$), which show there is still a need to up the skill to both trainees and managers. Both trainees and managers rated ownership higher and preferential procurement lower respectively. Both gender rated management control higher and preferential procurement lower respectively. The study's reliability was highly rated according to the Cronbach's Alpha which indicates that the results are reliable. The next chapter presents and analyses the findings of the qualitative study.

CHAPTER 5

DISCUSSION OF RESEARCH RESULTS

5.1 INTRODUCTION

This chapter presents and discusses findings from the study. The findings are further compared to what is expected and to the previous studies done by other researchers. The following were the objectives for this research:

1. To determine the perceptions of the Chartered Accountancy Profession Charter by managers and trainees of accounting firms in KwaZulu - Natal, South Africa.
2. To examine the relationship between the perceptions of KwaZulu – Natal accounting managers and trainees in the Chartered Accountancy Profession Charter and demographic variables such as age, gender and race.

5.2 DISCUSSION OF RESULTS ON DEMOGRAPHIC PROFILE OF TRAINEES AND MANAGERS

The majority of the respondents were African female and between the ages of 21 and 30, there is also an increase of females both in the accounting profession and in managerial positions respectively, Table 3 – 5 show positive results. To grow the number of Black People in the CA profession to reflect the country's population demographics, to empower and enable them to meaningfully participate in and sustain the growth of the economy, thereby advancing equal opportunity and equitable income distribution. CA Charter, 2018.

The new post - independence governments have been active in reversing indigenous exclusion and ensuring successful local professionalization projects (Perumal, Perumal et al. 2012).

5.3 DISCUSSION ON PERCEPTIONS OF MANAGERS AND TRAINEES ON CHARTERED ACCOUNTANCY CHARTER

5.3.1 OWNERSHIP

In **Table 6**, no significant differences were found between trainees' and managers' perceptions under ownership ($p > 0.050$). The research results revealed that 52.1% of trainees and 86.7% of managers believe that the exercisable voting rights in the company are in Black people's hands. Both trainees (54.8%) and managers (80%) agreed that Black women have an economic interest in the enterprise. The research results also revealed that 46.6% of trainees and 93.3% of managers believed that there is involvement of Black participants in Employee ownership schemes. 53.4% of trainees and 86.7% of managers indicated that there is involvement of Black participants in board based ownership schemes. In all ownership statements the minority of trainees disagreed ($< 31\%$) while all managers did not disagree with the statements.

5.3.2 MANAGEMENT CONTROL

In **Table 7**, no significant differences were found between trainees and accounting firm's managers under management control. Both trainees and managers anonymously agree that Black board members have exercisable voting rights using the adjusted gender recognition. Trainees (39.9%) and managers (80%) agreed that Black executives are using adjusted gender recognition. The research results found that 42.5% trainees and 20% managers were neutral on the statement, Black senior managers use the adjusted gender recognition. Some trainees 38.4% and 73.3% managers agreed that there is Black other top management with the adjusted gender recognition.

Research conducted by Sieren (2010) found that non – executive directors of companies are most black people. It tallies with the study by Brulliard (2009) who found that black people are represented in boards although there are still some concern where it has been found that misconduct and corruption order of the day.

5.3.3 EMPLOYMENT EQUITY

In **Table 8**, there were no significant differences in this variable equity for employment between trainees and managers. Both trainees (54.8 %) and managers (86.7 %) believed that there are Black disabled employees as a percentage of all employees using the adjusted gender recognition. The results reveal that 60.3 percent of trainees and 93.3 percent of managers agreed that as a percentage of all such employees there are Black employees in senior management using the adjusted gender recognition. Research shows that 63 percent of trainees and 93.3 percent of managers agreed that middle management includes Black employees as a percentage of all such employees using the adjusted gender recognition.

5.3.4 SKILLS DEVELOPMENT

Significant differences were found in all skills variables dimensions. Approximately 17.8 percent of trainees were neutral, while 6.8 percent disagreed with the statement that there is expenditure on skills development on any program specified in the Black Employee Learning Program Matrix as a percentage of Leivable Amount using the adjusted gender recognition ($p < 0.050$). The research results show that 19.2% of trainees were neutral while 4.1% disagreed that there is Skills Development Expenditure on any program specified in the Black Learning Program Matrix Employees with disabilities as a percentage of Leivable Amount using the adjusted gender recognition ($p < 0.050$). **Table 9**.

Both trainees (21.9 percent) and managers (13.3 percent) were neutral on the statement that there is specific bursary expenditure on potential black staff, including amounts spent as a percentage of NPAT or turnover on the Thuthuka Bursary Fund. Some trainees (23.3%) were neutral while (5.5%) disagreed that there is a number of Black Employees participating in lernerships or programs in categories B, C and D as a percentage of total Gender - adjusted employees ($p < 0,050$).

The study conducted by Mkhize (2017) suggested that managers increase their awareness of managerial skills and develop their skills through study, training and experience. Once managers possess such skills then others especially trainees will be contribute more effectively to the organizations.

5.3.5 PREFERENTIAL PROCUREMENT

In **Table 10**, no significant differences were found between trainees and managers under preferential procurement. Both trainees and managers agreed unanimously 42.5% and 80% respectively that the B - BBEE procurement spends on the basis of the B - BBEE Procurement Recognition Levels from all suppliers as a percentage of total spending on measured procurement. Research results show that 60.3 percent of trainees and 20 percent of managers were both neutral as a percentage of total procurement expenses measured on the basis of applicable B — BBEE Procurement Recognition Levels from Qualifying Small Enterprises or Exempted Micro Enterprises. Approximately 37 percent of trainees and 86.7 percent of managers both agreed that the B-BBEE procurement spends 30% black from the following suppliers on suppliers as a percentage of total measured procurement expenditure.

These inferences are in line with the views of Jackson et al. (2005) who concluded earlier that firms participating in black empowerment deals will be rewarded by the market for their actions on the basis of what they called the "positive revaluation hypothesis."

5.3.6 ENTERPRISE DEVELOPMENT

In **Table 11**, there was no significant difference between trainees and managers on enterprise development. The research results show that 65.85% of trainees and 26.7% of managers were both neutral on the statement the annual average of all Enterprise Development Contributions and Sector Specific Programs as a percentage of NPAT or turnover made by the Measured Entity.

5.3.7 SOCIO – ECONOMIC DEVELOPMENT

In **Table 12**, no significant difference was found on this variable between trainees and managers. 74% of trainees were neutral while 80% of managers agreed that the Measured Entity's average annual value of all Enterprise Development Contributions and Sector Specific Programs as a percentage of NPAT or turnover ($p > 0,050$).

Jauch (2003) also shared similar view by asserting that addressing the concerns of the majority black workers under the BEE was a major challenge since the prevailing capitalist economic structure prevents socio-economic redistribution.

5.4 COMPARISON OF THE PERCEPTIONS OF CHARTERED ACCOUNTANCY PROFESSION CHARTER BETWEEN TRAINEES AND MANAGERS USING THE MANN-WHITNEY TEST

There were no significant differences between trainees and managers ($p > 0,050$)

Table 13. Both trainees and managers perceived the seven key elements that form pillars of B-BBEE (ownership, management control, employment equity, skills development, preferential procurement, enterprise development and socio – economic development) important in chartered accountancy profession charter, but the perceived importance ranking order showed that the ratings varied.

Trainees rated ownership, employment equity and enterprise development as the most key elements, while managers rated ownership, management control and employment equity as the most key elements. Trainees rated management control and skills development as the middle important key elements, while managers rated enterprise development and socio – economic development as the middle important key elements. Trainees rated socio – economic development and preferential procurement as the least important key elements, while managers rated skills development and preferential procurement as the least important key elements. Both trainees and managers rated ownership as the highest key element. Both groups rated the preferential procurement lower.

5.5 COMPARISON OF THE PERCEPTIONS OF CHARTERED ACCOUNTANCY PROFESSION CHARTER BETWEEN MALE AND FEMALE USING THE MANN-WHITNEY TEST

In **Table 14**, there were no significant differences between men and women ($p > 0,050$). It is interesting to note in terms of gender comparison that the perceived importance given by males and females is almost identical to the ratings given by trainees and managers for the seven key elements.

Management control was rated as the most highest important key element by both groups. Males rated socio – economic development as the lowest key element, while females rated preferential procurement as the lowest key element.

5.6 SUMMARY

The findings of the research were discussed and compared the findings of other authors.

The findings of the study show that key elements of B-BBEE are vital to trainees and accounting firms' managers. Ownership, employment equity and enterprise development were rated the highest by trainees, while managers rated ownership, management control and employment equity rated them as the most key elements pillars of B-BBEE. BEE if well implemented and accepted by all accounting firms can still resuscitate the economy of the country. Skills development and training programs need to be strategically implemented by different accounting firms, mostly to blacks, as they are essential to job creation and to raising living standards.

CHAPTER 6

CONCLUSIONS AND RECOMMENDATIONS

6.1. INTRODUCTION

The study aims to determine the perceptions of the Chartered Accountancy Profession Charter of managers and trainees in KwaZulu – Natal, South Africa .To examine the relationship between account managers ' and trainees ' perceptions of the Chartered Accountancy Profession Charter in KwaZulu – natural and demographic variables such as age, gender and race.

This chapter includes an overall study summary and useful recommendations to assist accounting professionals and managers of accounting firms.

6.2 RECOMMENDATIONS

The following recommendations are proposed for consideration:

6.2.1 RECOMMENDATION ONE

It is recommended that the **accountancy profession** should have a working, funded and monitored tool or model for secondary education level thus to achieve the following results:

- More learners taking mathematics as a core subject especially Black African learners;
- Learners exposure to all types of business and encouraged to start and run their own businesses as young as there are;
- Teachers be equipped with new developments in accounting field and be encouraged to be mentees to learners with some incentives attached;
- Adopt schools and have accounting clinics especially in those remote rural areas; and
- Promote awareness of the CA Charter to alleviate the fears and concerns of trainees and managers in the accounting firm.

6.2.2 RECOMMENDATION TWO

It is recommended that **universities** should be a platform for equipping specific skills required by accountancy profession thus achieving the following results:

- Be hub centres for offering programs that directly relevant to the profession;
- Soft skills targeting learners from primary schools and be relevant to the needs of the communities where there are situated;
- To extend the scope of tertiary education to include the training of life skills and the socio - economic coping mechanism.

6.2.3 RECOMMENDATION THREE

It is recommended that small and medium - sized business owner managers familiarize themselves with the requirements of B - BBEE, especially the codes dealing with qualifying small businesses, considering that only all seven B - BBEE elements must be complied with. Transfer of skills is more important than transfer of ownership.

6.2.4 RECOMMENDATION FOUR

It is recommended that **accounting firms** should find and implement specific instruments and tools to:

- Addressing trainees ' perceptions of racism and injustice at work ;
- Establish processes that promote opportunities for all by ensuring fair allocation of work and clients ;
- Provide fair remuneration and other incentives that will encourage trainees to be the custodian of promoting the profession;
- Driver of CA Charter and monitoring that all members are adhered to the Act

6.2.5 RECOMMENDATION FIVE

It is recommended that **Government** of the day should provide the necessary resources to CA Charter Council in order to achieve the following:

- Schools that are safe with conducive environment and well-resourced for learning and teaching to take place;
- Teachers' professional development programs (50 points earned by teacher each year) that will lead them to promotions and other monetary incentives;
- Funding model that is easily accessible by both students and universities;
- Fund programs that promote accounting as a profession, incentives to those who go beyond borders; and
- The Trade and Industry Department must ask itself whether B - BBEE is still intended to foster an entrepreneurial culture. If this goal remains, a complete overhaul of the B - BBEE is needed because white people are dissuaded from starting businesses due to the fear of having to sell shares. Because of the culture of waiting for a BEE deal, black people also do not start enough businesses.

6.2.6 RECOMMENDATION SIX

It is recommended that **SAICA** as the key player in the accounting profession work smart, sensitive and diligent in order to achieve the following:

- Promote CA as a career thus increasing its membership from all races;
- Invest in skills development of employees, secondary schools and tertiary institutions;
- Promote and encourage black learners and students to embark on business opportunities and offer mentoring programs ; and
- Create job advancement and long - term career opportunities to keep all employees at work.

6.2.7 RECOMMENDATION SEVEN

It is recommended that ***skill development*** in the scorecard should weigh more than ownership and control of management. Ultimately, black people need skills far more than certain promotions and front - end share ownership.

6.3 RECOMMENDATIONS FOR FURTHER STUDY

The limitation is that if it were conducted in all South African provinces, the study results would not have been the same. The researcher recommends conducting a comparative study on the topic with certain accounting professions in other similar diverse parts of the country and possibly the world.

6.4 SUMMARY

The responses of 30 accounting firm's managers and 73 trainees were analyzed. Both managers and trainees perceived the seven key elements (ownership, management control, employment equity, skills development, preferential procurement, enterprise development and socio-economic development) of B-BBEE important in KwaZulu-Natal, South Africa. Ownership, employment equity and enterprise development were rated highly by trainees, while ownership, management control and employment equity were highly rated by managers. In terms of gender, both males and females rated higher management control. Males rated lower in socio-economic development while females rated lower preferential procurement. The variation and ratings were found of how managers and trainees view the importance of B-BBEE elements but all the variations were positive.

This research finding requires the accounting profession to recognise B-BBEE ratings by managers and trainees as this will assist accounting profession in complying with the CA Charter. Incongruities between managers and trainees perceptions of the CA Charter call for the accounting profession to conduct awareness in all the accounting firms in KwaZulu-Natal.

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Appendix 1: Informed consent letter

Informed Consent Letter

**UNIVERSITY OF KWAZULU-NATAL
SCHOOL OF ACCOUNTING, ECONOMICS and FINANCE**

Dear Respondent,

Masters Thesis in Accounting

Researcher: Bhekikhaya Henry Nxumalo (073 006 7197)

Supervisor: Dr Msizi Mkhize (031 260 2141)

Research Office: Ms M Snyman 031-2608350

I, Bheki Nxumalo a Master of Accounting student, at the School of Accounting, Economics and Finance at the University of KwaZulu Natal. You are invited to participate in a research project entitled the accounting firms' managers' and trainees' perceptions of Chartered Accountancy Profession Charter in KwaZulu-Natal, South Africa.

Your participation in this project is voluntary. You may refuse to participate or withdraw from the project at any time with no negative consequence. There will be no monetary gain from participating in this survey/focus group. Confidentiality and anonymity of records identifying you as a participant will be maintained by the Graduate School of Business and Leadership, UKZN.

If you have any questions or concerns about completing the questionnaire or about participating in this study, you may contact me or my supervisor at the numbers listed above.

The survey should take you about 15 minutes to complete. I hope you will take the time to complete this survey.

Sincerely

Investigator's signature _____

Date _____

This page is to be retained by participant

Appendix 2:

**UNIVERSITY OF KWAZULU-NATAL
SCHOOL OF ACCOUNTING, ECONOMICS and FINANCE**

Masters Thesis in Accounting

Researcher: Bheki Nxumalo (073 006 7197)

Supervisor: Dr Msizi Mkhize (031 260 2141)

Research Office: Ms P Ximba 031-2603587

CONSENT

I.....(full names of participant) hereby confirm that I understand the contents of this document and the nature of the research project, and I consent to participating in the research project. I understand that I am at liberty to withdraw from the project at any time, should I so desire.

SIGNATURE OF PARTICIPANT

DATE

.....

This page is to be retained by researcher

APPENDIX 3: QUESTIONNAIRE FOR TRAINEES

STRICTLY CONFIDENTIAL

QUESTIONNAIRE

FOR

TRAINEES

Study:

The accounting firms' managers' and trainees' perceptions of Chartered Accountancy Profession Charter in KwaZulu-Natal, South Africa

Instructions for the completion of the questionnaire

- You are requested to answer all questions carefully and honestly.
- Your responses will be treated confidentially and will be valuable to the study.
- Your name and organisation should not appear on the questionnaire.
- You are kindly requested to indicate your reply by placing a cross, X, in the appropriate box which best represents your view.
- Where written responses are required, space is provided.
- You may write additional comments whenever you wish to do so.

Kindly return the completed questionnaire to nxumalobh@ukzn.ac.za

Thank you very much for your co – operation.

Researcher: Mr B H Nxumalo (031 260 8394 / 073 006 7197) – Student No. 211557455

Supervisor: Dr M V Mkhize (031 260 2141)

Faculty: Management studies (UKZN)

Year study conducted: 2018

SECTION A (Personal details)

1. **Gender**

Male	
------	--

Female	
--------	--

2. **Age (years)**

18 - 21	
21 - 30	
31 - 40	
41 - 50	
51 - 60	
Above 60	
(Refuse to answer)	

3. **Ethnic group**

White	
Indian	
African	
Coloured	
Other	

4. **High school attended**

Model C School	
Private School	
Public School	
Other (specify):	

5. **Tertiary Institutions attended or currently studying**

Univ. of KwaZulu - Natal	
Univ. of South Africa	
Univ. of Cape Town	
Univ. of Johannesburg	
Univ. of Pretoria	

Univ. of Fort hare	
Univ. of Free State	
Univ. of Western Cape	
Univ. of Stellenbosch	
Other (specify):	

6. Period in training contract

Below 1 year	
Between 1 and 2 years	
Between 2 and 3 years	
Between 3 and 4 years	
Between 4 and 5 years	
(Refuse to answer)	

7. Qualifying examinations

Part 1 of qualifying exams:

Passed	Failed	Enrolled	Not applicable
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Part 2 of qualifying exams:

Passed	Failed	Enrolled	Not applicable
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8. Department

Auditing	
Accounting	
Taxation	
Advisory services	
Other (specify):	

9. Indicate the category in which your accounting firm belongs?

Large firms	
Medium size firms	
Small practices	

SECTION B

CHARTERED ACCOUNTANCY PROFESSION CHARTER

Indicate below your views on the perceptions of Chartered Accountancy Profession Charter (CA Charter). Please rate each point on the following scale.

Statements	Strongly Disagree	Disagree	Neutral	Agree	Strongly Agree	Not sure
A. OWNERSHIP						
1. The exercisable Voting Rights in the enterprise in the hands of Black people.	1	2	3	4	5	6
2. The exercisable Voting Rights in the enterprise in the hands of Black women.	1	2	3	4	5	6
3. There is economic interest of Black People in the enterprise.	1	2	3	4	5	6
4. There is economic interest of Black women in the enterprise.	1	2	3	4	5	6
5. There is economic interest of the following black natural people in the enterprise: Black Designated Groups	1	2	3	4	5	6
6. There is involvement in the ownership of Black New Entrants	1	2	3	4	5	6
7. There is involvement of black participants in: Employee Ownership Schemes	1	2	3	4	5	6
8. There is involvement of black participants in: Broad- Based Ownership Schemes	1	2	3	4	5	6
9. There is involvement of black participants in: co-operatives	1	2	3	4	5	6
10. There is Exercisable Voting Rights in the enterprise in the hands of Black People, for having achieved the following Target: Between 32.5% and 39%	1	2	3	4	5	6
11. There is Exercisable Voting Rights in the enterprise in the hands of Black People, for having achieved the following Target: Between 40% and 49%	1	2	3	4	5	6
12. There is Exercisable Voting Rights in the enterprise in the hands of Black People, for having achieved the following Target: Between 50% or more	1	2	3	4	5	6
B. MANAGEMENT CONTROL						
13. There is exercisable Voting Rights of black board members using the adjusted recognition for gender	1	2	3	4	5	6
14. There is Black executive directors using the adjusted recognition for gender	1	2	3	4	5	6
15. There is Black Senior Top Management using the adjusted recognition for gender	1	2	3	4	5	6
16. There is Black other Top Management using the adjusted recognition for gender	1	2	3	4	5	6
17. There is Black Independent Non-Executive Board Members	1	2	3	4	5	6

C. EMPLOYMENT EQUITY						
18. There is Black Disabled Employees as a percentage of all Employees using the adjusted recognition for gender	1	2	3	4	5	6
19. There is Black Employees in Senior Management as a percentage of all such Employees using the adjusted recognition for gender	1	2	3	4	5	6
20. There is Black Employees in middle Management as a percentage of such Employees using the adjusted recognition for gender	1	2	3	4	5	6
21. There is Black Employees in junior Management as a percentage of all such Employees using the adjusted recognition for gender	1	2	3	4	5	6
22. There is meeting or exceeding the Economically Active Population (EAP) Targets in each category	1	2	3	4	5	6
D. SKILLS DEVELOPMENT						
23. There is Skills Development Expenditure on any programme specified in the Learning Programmes Matrix for black Employees as a percentage of Leivable Amount using the adjusted recognition for gender	1	2	3	4	5	6
24. There is Skills Development Expenditure on any programme specified in the Learning Programmes Matrix for black Employees with disabilities as a percentage of Leivable Amount using the adjusted recognition for gender	1	2	3	4	5	6
25. There is specific bursary expenditure on potential black Employees, which includes amounts spent on the Thuthuka Bursary Fund as a percentage of NPAT or turnover	1	2	3	4	5	6
26. There is a number of black Employees participating in learnerships or category B, C and D programmes as a percentage of total Employees using the adjusted recognition for gender	1	2	3	4	5	6
E. PREFERENTIAL PROCUREMENT						
27. The B-BBEE procurement spend from all Suppliers based on the B-BBEE Procurement Recognition Levels as a percentage of total measured procurement spend	1	2	3	4	5	6
28. The B-BBEE procurement spend from Qualifying Small Enterprises or Exempted Micro Enterprises based on the applicable B-BBEE Procurement Recognition Levels as a percentage of total measured procurement spend	1	2	3	4	5	6
29. The B-BBEE procurement spend from any of the following Suppliers as a percentage of total measured procurement spend on Suppliers that are 50% black owned	1	2	3	4	5	6

30. The B-BBEE procurement spend from any of the following Suppliers as a percentage of total measured procurement spend on Suppliers that are 30% black owned	1	2	3	4	5	6
F. ENTERPRISE DEVELOPMENT						
31. The average annual value of all Enterprise Development Contributions and Sector Specific Programmes made by the Measured Entity as a percentage of NPAT or turnover	1	2	3	4	5	6
G. SOCIO – ECONOMIC DEVELOPMENT						
32. The average annual value of all Socio – Economic Development contributions by a Measured Entity as a percentage of NPAT or turnover	1	2	3	4	5	6

ANY OTHER COMMENTS:

Thank you very much for your time and assistance in completing this QUESTIONNAIRE.

APPENDIX 4: QUESTIONNAIRE FOR MANAGERS

STRICTLY CONFIDENTIAL

QUESTIONNAIRE

FOR

MANAGERS

Study:

The accounting firms' managers' and trainees' perceptions of Chartered Accountancy Profession Charter in KwaZulu-Natal, South Africa

Instructions for the completion of the questionnaire

- You are requested to answer all questions carefully and honestly.
- Your responses will be treated confidentially and will be valuable to the study.
- Your name and organisation should not appear on the questionnaire.
- You are kindly requested to indicate your reply by placing a cross, X, in the appropriate box which best represents your view.
- Where written responses are required, space is provided.
- You may write additional comments whenever you wish to do so.

Kindly return the completed questionnaire to nxumalobh@ukzn.ac.za

Thank you very much for your co – operation.

Researcher: Mr B H Nxumalo (031 260 8394 / 073 006 7197) – Student No. 211557455

Supervisor: Dr M V Mkhize (031 260 2141)

Faculty: Management studies (UKZN)

Year study conducted: 2018

SECTION A

1. Personal details

1.1 Gender

Male		Female	
------	--	--------	--

1.2 Age (years)

Below 25	
25 - 30	
30 - 40	
40 - 50	
50 - 60	
Above 60	
(Refuse to answer)	

1.3 Ethnic group

White	
Indian	
African	
Coloured	
Other	

1.4 Qualifications

Degree	
Honours / CTA	
Masters	
Doctorate	

1.5 Registration with professional bodies

SAICA	
IRBA	
CIMA	
SAIPA	
Other (specify):	

1.6 Job level (Position)

Partner	
Director	
Senior Manager	
Manager	
Supervisor	
Trainee	
Other (specify)	

1.7 Experience in management position

0 – 5 years	
6 – 10 years	
11 – 20 years	
21 – 30 years	
31 years and above	
Not applicable	

1.8 Department

Auditing	
Accounting	
Taxation	
Advisory services	
Other (specify):	

1.9 Indicate the category in which your accounting firm belongs?

Large firms	
Medium size firms	
Small practices	

SECTION B

CHARTERED ACCOUNTANCY PROFESSION CHARTER

Indicate below your views on the perceptions of Chartered Accountancy Profession Charter (CA Charter). Please rate each point on the following scale.

Statements	Strongly Disagree	Disagree	Neutral	Agree	Strongly Agree	Not sure
A. OWNERSHIP						
1. The exercisable Voting Rights in the enterprise in the hands of Black people.	1	2	3	4	5	6
2. The exercisable Voting Rights in the enterprise in the hands of Black women.	1	2	3	4	5	6
3. There is economic interest of Black People in the enterprise.	1	2	3	4	5	6
4. There is economic interest of Black women in the enterprise.	1	2	3	4	5	6
5. There is economic interest of the following black natural people in the enterprise: Black Designated Groups	1	2	3	4	5	6
6. There is involvement in the ownership of Black New Entrants	1	2	3	4	5	6
7. There is involvement of black participants in: Employee Ownership Schemes	1	2	3	4	5	6
8. There is involvement of black participants in: Broad- Based Ownership Schemes	1	2	3	4	5	6
9. There is involvement of black participants in: co-operatives	1	2	3	4	5	6
10. There is Exercisable Voting Rights in the enterprise in the hands of Black People, for having achieved the following Target: Between 32.5% and 39%	1	2	3	4	5	6
11. There is Exercisable Voting Rights in the enterprise in the hands of Black People, for having achieved the following Target: Between 40% and 49%	1	2	3	4	5	6
12. There is Exercisable Voting Rights in the enterprise in the hands of Black People, for having achieved the following Target: Between 50% or more	1	2	3	4	5	6
B. MANAGEMENT CONTROL						
13. There is exercisable Voting Rights of black board members using the adjusted recognition for gender	1	2	3	4	5	6
14. There is Black executive directors using the adjusted recognition for gender	1	2	3	4	5	6
15. There is Black Senior Top Management using the adjusted recognition for gender	1	2	3	4	5	6
16. There is Black other Top Management using the adjusted recognition for gender	1	2	3	4	5	6
17. There is Black Independent Non-Executive Board Members	1	2	3	4	5	6

C. EMPLOYMENT EQUITY						
18. There is Black Disabled Employees as a percentage of all Employees using the adjusted recognition for gender	1	2	3	4	5	6
19. There is Black Employees in Senior Management as a percentage of all such Employees using the adjusted recognition for gender	1	2	3	4	5	6
20. There is Black Employees in middle Management as a percentage of such Employees using the adjusted recognition for gender	1	2	3	4	5	6
21. There is Black Employees in junior Management as a percentage of all such Employees using the adjusted recognition for gender	1	2	3	4	5	6
22. There is meeting or exceeding the Economically Active Population (EAP) Targets in each category	1	2	3	4	5	6
D. SKILLS DEVELOPMENT						
23. There is Skills Development Expenditure on any programme specified in the Learning Programmes Matrix for black Employees as a percentage of Leviable Amount using the adjusted recognition for gender	1	2	3	4	5	6
24. There is Skills Development Expenditure on any programme specified in the Learning Programmes Matrix for black Employees with disabilities as a percentage of Leviable Amount using the adjusted recognition for gender	1	2	3	4	5	6
25. There is specific bursary expenditure on potential black Employees, which includes amounts spent on the Thuthuka Bursary Fund as a percentage of NPAT or turnover	1	2	3	4	5	6
26. There is a number of black Employees participating in learnerships or category B, C and D programmes as a percentage of total Employees using the adjusted recognition for gender	1	2	3	4	5	6
E. PREFERENTIAL PROCUREMENT						
27. The B-BBEE procurement spend from all Suppliers based on the B-BBEE Procurement Recognition Levels as a percentage of total measured procurement spend	1	2	3	4	5	6
28. The B-BBEE procurement spend from Qualifying Small Enterprises or Exempted Micro Enterprises based on the applicable B-BBEE Procurement Recognition Levels as a percentage of total measured procurement spend	1	2	3	4	5	6
29. The B-BBEE procurement spend from any of the following Suppliers as a percentage of total measured procurement	1	2	3	4	5	6

spend on Suppliers that are 50% black owned						
30. The B-BBEE procurement spend from any of the following Suppliers as a percentage of total measured procurement spend on Suppliers that are 30% black owned	1	2	3	4	5	6
F. ENTERPRISE DEVELOPMENT						
31. The average annual value of all Enterprise Development Contributions and Sector Specific Programmes made by the Measured Entity as a percentage of NPAT or turnover	1	2	3	4	5	6
G. SOCIO – ECONOMIC DEVELOPMENT						
32. The average annual value of all Socio – Economic Development contributions by a Measured Entity as a percentage of NPAT or turnover	1	2	3	4	5	6

ANY OTHER COMMENTS:

Thank you very much for your time and assistance in completing this QUESTIONNAIRE.

Appendix 5



15 November 2018

Mr Bheki Nxumalo (211557455)
School of Accounting, Economics & Finance
Westville Campus

Dear Mr Nxumalo,

Protocol reference number: **HSS/2031/018M**

Project title: The accounting firms' managers' and trainees' perceptions of Chartered Accountancy Profession Charter in KwaZulu-Natal, South Africa

Approval Notification – Expedited Application

In response to your application received 08 November 2018, the Humanities & Social Sciences Research Ethics Committee has considered the above-mentioned application and the protocol has been granted **FULL APPROVAL**.

Any alteration/s to the approved research protocol i.e. Questionnaire/Interview Schedule, Informed Consent Form, Title of the Project, Location of the Study, Research Approach and Methods must be reviewed and approved through the amendment/modification prior to its implementation. In case you have further queries, please quote the above reference number.

PLEASE NOTE: Research data should be securely stored in the discipline/department for a period of 5 years.

The ethical clearance certificate is only valid for a period of 3 years from the date of issue. Thereafter Recertification must be applied for on an annual basis.

I take this opportunity of wishing you everything of the best with your study.

Yours faithfully

Professor Shenuka Singh (Chair)

/ms

Cc Supervisor: Dr Msizi Mkhize
Cc Academic Leader Research: Professor Issac Mbonigaba
Cc School Administrator: Ms Seshni Naidoo

Humanities & Social Sciences Research Ethics Committee

Professor Shenuka Singh (Chair)

Westville Campus, Govan Mbeki Building

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Telephone: +27 (0) 31 260 3587/3258/4657 Facsimile: +27 (0) 31 260 4639 Email: aim@ukn.ac.za / hr@ukn.ac.za / ethics@ukn.ac.za

Website: www.ukn.ac.za

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