



# **The Abilities of First-Year Trainee Accountants to Apply Knowledge Acquired Through Accounting Academic Educational Program in Accounting Practice**

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### **ABSTRACT**

Aspiring first-year trainee accountants are expected to possess basic skills and competencies before entering accounting practice. Accounting academic programme assists first-year trainee accountants with developing and integrating professional skills, technical competence, and professional values, ethics, and attitudes. The purpose of this study was to assess the abilities of first-year trainee accountants to apply knowledge acquired through accounting academic programme in accounting practice. Qualitative data was gathered through a semi-structured interview with 10 first-year trainee accountants and two audit managers. Results from the thematic data analysis revealed that first-year trainee accountants are facing various challenges in the workplace due to limited technological and professional skills, and technical competence acquired through academic programmes. Recommendations were made that could aid in better-informed accounting education and profession.

**Keywords:** first-year trainee accountants, accounting academic programme, accounting practice, professional skills, technical competence

### **INTRODUCTION**

Aspiring first-year trainee accountants are expected to possess basic skills and competencies before entering accounting practice (Kato, 2015). Professional accounting academic programme assists first-year trainee accountants with developing and integrating professional skills, technical competence, and professional values, ethics, and attitudes (South African Institute of Chartered Accountants [SAICA], 2021). Wilkin (2017) maintain that the adequate application of accounting knowledge and skills in practice are fundamental in accounting profession. Apostolou et al. (2013) regarded these skills as core professional competence which includes analytical skills, critical thinking, and communication.

The development of tertiary knowledge and the ability to apply tertiary knowledge in accounting practice is a global issue (Santiago, 2008). Jones and Davidson (2007) mention that the accounting field requires accounting students to operate in a complex and rapidly changing environment when they embark on training. This means that first-year trainee accountants must develop problem-solving skills and abilities to function in situations that are unfamiliar or heterogeneous. Furthermore, accounting training is a platform for the exchange of ideas, perspectives, opinions, and research findings on the preparation of students/trainees for public accounting, financial management, corporate accounting, treasury management, financial analysis, internal auditing and government accounting, and various non-commercial organisations and ongoing specialist professional education (Lim, Jee & De Run, 2020).

In practice, accounting knowledge and skills are important and are part of a data processing system, providing deeply significant data about an enterprise's accounting treatments. It means that the purpose of accounting is to provide accountants with insight and knowledge on the processing techniques that companies use to make major decisions in their daily lives. Low et al., (2013) also noted that the aim of accounting education in the accounting field is to help students gain knowledge in becoming qualified accountants and be able to apply their tertiary knowledge in accounting practice. Bollinger (2015) affirms that at first, many first-year trainee accountants struggle to apply their tertiary knowledge in accounting practice. It becomes more difficult for the trainee because SAICA and the South African Institute of Professional Accountant (SAIPA) have outlined expectations of trainee accountants during their early years of training (SAICA, 2015; SAIPA, 2015).

Universities need to help develop systems of work experience that will positively develop the skills of accounting students. A gateway between academia and industry can be work integrated learning (Govender & Wait, 2017). Thus, this study aimed to obtain information on the ability of first-year trainee accountant in applying their tertiary knowledge in accounting practice. Potential in a particular area of practice can be seen as a skill (Business dictionary, 2019).

Following this introduction, the rest of the study is structured as follows: firstly, the problem statement and a reviewed of relevant literature. Followed by the research methodology employed in this study. Next, the study results we discussed, and conclusions, including constructive recommendations and contribution to the body of knowledge.

## PROBLEM STATEMENT

With regard to SAICA, the aim of accountancy in the tertiary institutions must be to produce qualified professional accountants who contribute positively to the profession and community in which they work during their lifetime (SAICA, 2018). On the other hand, for over 35 years, SAIPA has been a leader in the South African economy, contributing to the growth of the accounting profession, shaping legislation, producing qualified professional accountants, and continually changing to keep up with the country and global business, financial and social developments (SAIPA, 2019). However, it remains a concern whether the knowledge obtained by the accountancy students at the tertiary intuition is relevant in accounting practice.

Research by Van Romburgh and Van der Merwe (2013) found that first-year trainee accountants do receive adequate academic and theoretical knowledge before entering the workplace. However, most of these trainees faced difficulties in the practical application of this knowledge. This means that first-year trainee accountants received sufficient technically and theoretical knowledge of accounting; however, the application of the above-mentioned theory in the workplace remains a challenge. Jones (2010:1) further mentions that tertiary institutions mainly focus on manual work, which is the absence of technology; suggesting that everything is done on paper. This poses a challenge when trainees start work as the work environment is technological in nature.

Wally-Dima (2011:7) supports these views, indicating that some organisations' conventional accounting systems neglect the development of computerised training experiences that are important to a ready-to-work accountant's development. Stumke (2014) also mentions that there is insufficient emphasis on basic competencies in IT required in both national and international literature by accountancy students. Van Romburgh and Van der Merwe (2013) further note that the tools used to teach accountancy students in tertiary institutions differ substantially from the tools used in accounting practice, such as the Pastel Accounting application, whereas most accountancy firms and government use other common applications such as Walker Accounting, Palladium packages, Bas software and others.

It can be deduced that a first-year trainee accountant might struggle to use these technological devices in accounting practice if they were not exposed to these systems in the tertiary institution. Based on the above background and the paucity of studies on assessing the ability of first-year trainee accountants in South Africa in applying their tertiary knowledge in accounting practice, this study is focused on bridging the research gaps. Interestingly, the question that is frequently asked in many studies and to which this study tends to bridge the gap is whether first-year trainee accountants are able to apply tertiary knowledge in accounting practice? Thus, the central question in this study is; how does first-year trainee accountants apply their tertiary knowledge in accounting practice?

In seeking solutions to the study's research problems, the following sub-research questions were posed:

- In what way(s) is tertiary knowledge relevant for the accounting profession?
- What are the perceptions of audit managers on the ability of first-year trainee accountants in applying their tertiary knowledge and skills in accounting practice?
- What are the challenges faced by first-year trainee accountants in applying their knowledge in accounting practice?
- What strategies can be used to ensure that first-year trainee accountants are able to apply their knowledge in accounting practice?

## LITERATURE REVIEW

### Practice-related guidance framework

For the research under study, a Knowledge, Skills and Attributes (KSA) framework was followed. It is described as a competency framework that is used to recruit and retain qualified individuals for successful job performance (Reh, 2019). The KSA framework is all about the applicant expressing their skills, knowledge, and attribute so that an employer may better judge the quality of their work (Reh, 2019).

- **Knowledge** revolves around ideas and thoughts. It is theoretical and needless. Any person may have an understanding of a theme, apparatus or some knowledge about a course book but have no experience in applying it. For example, someone may have perused numerous papers on business valuations and tax

collection (a considerable amount of them in rational journals), but that does not make that person eligible to administer money-related guidelines or charge frameworks

- **Skills** are abilities developed through learning or practical involvement. Capacity is the use of theoretical data that is feasible. Someone can take a workshop and have the experience of putting resources into financial fates. In many cases, computer generated skills in accounting, teamwork building, and ability to cope with multiple tasks are skills that are expected from the trainee in the workplace
- **Attribute** is the inherent characteristics or abilities in understanding a situation by a person. Through learning about it and rehearsing the skills, it takes numerous individuals to organise ability. First-year trainee accountants need to develop attributes such as flexibility, adaptation, self-confidence, fast learner, and being learning-oriented in the workplace. This will enable the trainee to understand what is expected of them at work.

Employers need their trainee accountants to be able to “hit the ground running” when they start work (Siegel et al., 2010). They need graduates who cannot only exhibit the specialised information and abilities of their order, but also have knowledge on their scope of work, significant aptitudes, and capabilities (Clarke, 2018). However, graduates do not have the necessary aptitudes and characteristics after entering the profession (Kunene, 2015). SAICA (2010) contends that the SAICA competency framework outlined the skills that trainees are expected to attain at the end of their training contract, it is therefore the responsibility of the employers to coach the trainee and ensure that they obtain the required skills. Furthermore, SAICA (2020) maintain that competency framework was purposely developed to define the capabilities of an entry level accountant. According to Van Romburgh and Van der Merwe (2013) it is important that the trainees have relevant knowledge and abilities and are able to apply this knowledge in some areas required by the employer, although employers will also provide training for the trainees.

The basic justification for audit managers requesting these abilities and capabilities from first-year trainee accountants is credited to the move to an information economy, expanding globalisation and the requirement for profoundly gifted, knowledgeable workers to address present and future difficulties (SAICA, 2020). This implies that from a business viewpoint, talented alumni are viewed as assuming a key role in “upgrading esteem included items and administrations.” There is then a need to anticipate that tertiary foundation should equip graduates with fundamental abilities and characteristics to ensure that they can do the work that they have been hired to do.

### **Challenges face by first-year trainee accountants in applying their tertiary knowledge in accounting practice.**

This section highlights few challenges face by first-year trainee accountants in applying their tertiary knowledge in accounting practice.

#### **Skills and knowledge**

Although first-year trainee accountants have obtained theoretical knowledge and skills at the tertiary institutions, they fail to apply professional skills in the workplace as a result of not being exposed to real business skills and abilities (Kavanagh & Drenna, 2015). This means that the current curriculum relies on conventional methods of teaching and evaluation, such as assignments, tests, and assessments to fulfil unavoidable abilities in undergraduate modules, while neglecting to plan and add academic work experiences (Paisey & Paisey, 2010). Employers are inclined to pursue a ‘good’ student dream. For example, a person who is “capable, creative, flexible and full of potential,” has features that cannot be trained in university education programmes (Costea et al., 2012). Therefore, companies expect trainees to perform at their highest ability. In this way, there is pressure on the trainees to perform at a certain level, which is not linked to the competency development strategies endorsed by various tertiary institutions.

#### **Inadequate Technological knowledge and skills**

Inadequate of technological practices in tertiary institutions is another challenge that has been highlighted in the literature (Johnson et al., 2016). According to Mhlongo (2020), trainee accountants are faced with the application of IT skills more than technical knowledge in the workplace. de Vries, Blomme and De Loo (2021) demonstrated that the most noteworthy test in enrolling first-year trainee accountants in the workplace was discovering candidates with the necessary technological experience. Reyneke (2016) further adds that the technological training provided at the tertiary institution differs with specific organisations; thus, trainees struggle to cope in the working environment.

#### **Inadequate of innovative skills**

The most significant challenge in recruiting first-year trainee accountants was finding applicants with the innovative skills beyond technical training (Pollard, 2015). Barac and du Plessis (2014) assert that there is a need for innovative teaching interventions to be developed that would be successful in exposing accounting

students to the full spectrum of the required pervasive skills set. Innovation is needed because, as the business world evolves, so too does the accounting requirements that go with it. Often, recruiters will be looking for candidates with fresh ideas – poised to make an impact on the future of the accounting universe (Bright network, 2021). Costea, et al. (2012) note, there is a tendency for organisations to place high expectations on their graduate recruits, to expect them to be ‘the best’ and to demand high performance and a commitment to continuous improvement. In this regard pressure is placed on graduates to prove their current abilities as well as their potential for the future, qualities that are not necessarily associated with the skills development approach favoured by many universities. As such, first-year trainee accountants are rather focused on getting to know their jobs rather than being innovative thinkers and developers in the business environment.

## **RESEARCH METHODOLOGY**

The following research methodology are employed in this study:

### **Research approach**

A qualitative research approach as explained by Creswell (2016) was used to assess the ability of first-year trainee accountants in South Africa in applying their tertiary knowledge in accounting practice. The research approach enabled the researchers to obtain an in-depth understanding of the ability to apply tertiary knowledge in accounting practice from the perspectives of the participants.

### **Study context and participation selection**

It is essential to select research sites where the research will be conducted (McMillan & Schumacher, 2010). Creswell (2016) states that one of the most important steps in the process of data collection is to find people or places to study and to gain access to, so that participants provide meaningful data. The target sites for this study are accounting and auditing firms in the Mafikeng area in the northwest province of South Africa. The Mafikeng area was selected based on the inherent diversity that provides a mix of different population groups and cultural backgrounds (SACO 2016; SAICA 2010b). There are 15 accounting and 10 auditing firms in the Mafikeng area. The researchers purposely selected four accounting and auditing firms for the study. The researchers ensured that the selected accounting and auditing firms had adequate first-year trainee accountants that will provide meaningful data to the study. Five first-year trainee accountants from each firm (based on the capacity of the firm) making it 10 first-year trainee accountants and two audit managers Thus, a total of 12 participants were interviewed for the study.

### **Data collection instrument**

Interviews were used as the data collection method. An interview is a two-way conversation in which the interviewer asks the participant questions to collect data and to learn about the ideas, beliefs, views, opinions, and behaviours of the participant (Creswell, 2016). It is a formal meeting in which someone is asked questions to find out if they are suitable for a job or a course of study. As the study under investigation addresses the ability of first-year trainee accountants in applying tertiary knowledge in accounting practice, interviews sought to understand participants meaning on the research questions through direct interactions with the participants. An interview guide that identifies the questions asked to the participants was used during the interview. The interview guide was developed from the lead research question and the sub-questions. The interview took approximately 30-45 minutes to complete. A recorder was used to capture participant’s responses. Prior to recording the data collection section, official permission to use the tape recorder was sought and obtained from the participants. The participants were assured privacy and confidentiality of information provided for the study. Field notes were written that helped in capturing all the information from the participants regarding the study. Furthermore, point of data saturation was maintained in this study. The lead question asked was how does first-year trainee accountants apply their tertiary knowledge in accounting practice?

### **Data analysis**

Data were analysed separately by the researchers and an independent co-coder with a consensus reached on the generated themes and categories. The co-coder was involved after the data were transcribed word-by-word by the researchers. Analysis of qualitative data is a process of inspecting, cleaning, transforming, and modelling data with the goal of discovering useful information, suggesting conclusions, and supporting decision-making (Sutton & Austin, 2015). A thematic analysis was used in this study. Thematic analysis is the process of identifying patterns or themes within qualitative data. The themes represent the research questions/objectives, and the researchers extracts categories (answers to the research questions) from the responses of the participants. The goal of a thematic analysis is to identify patterns or categories that address the research or say something about an issue (Terry, Hayfield, Clarke & Braun, 2017). The following steps were involved; transcribing of raw data, reading thorough to make sense of the data, carefully reflecting on the meanings of the data, removing junks and preparing for analysis. In addition, coding the data; generating concepts, categories and themes;

organising the concepts, categories and themes; and categorising and validating themes to ensure clear representation of the participant's original ideas.

### **Trustworthiness**

Ary et al. (2014) state that trustworthiness is about ascertaining the credibility, confirmability, authenticity, dependability and transferability of a study. In this study, the researchers ensured credibility through member checking and ensuring that the findings were presented clearly. Furthermore, the researchers ensured a trusting relationship with the participants which enabled for in-depth data collection. Confirmability was ensured through careful recording of the interview section, transcribing of the raw materials verbatim and careful coding of data (Creswell, 2014). Authenticity was ensured through attentive listening to the participants and using probing questions to obtain in-depth information regarding the study. Dependability was ensured through careful conceptualization of the study, clear presentation of the research methodology, data collection, analysis, interpretation and reporting of findings. Transferability was ensured through detailed explanation of the study context, participant's selection, data collection instrument and data analysis.

### **RESULT**

Four themes emerged from the data analysis, namely, relevance of tertiary knowledge in the workplace, perceptions of employers on the ability of first-year trainee accountants to apply tertiary knowledge and skills in accounting practice, challenges faced by first-year trainee accountants in applying their knowledge in accounting practice and strategies that can be used to ensure that first-year trainee accountants are able to apply their knowledge in accounting practice.

#### **Theme 1: Relevance of tertiary knowledge into workplace**

According to trainees/participants, the knowledge they obtained from tertiary institutions is technically sufficient as some are of the view that it has prepared them for the work they are currently doing. However, they believed that they were not well equipped with application of what will be required of them in the workplace. Participants believe that if practical and skills development programmes were included in the curriculum it would have better prepared them for training. For further in-depth understanding of the study, the following categories were explained computer skills and basic accounting skills. The categories were further supported with participant's direct quotes and literature integration.

##### **i. Computer skills**

Evidence from all participants shows that due to the current status quo of intense and aggressive technological advancements, one has to be equipped with computer skills and have knowledge and a background in IT. A lack of IT skills in the accounting field was seen as a hindrance as this industry requires one to be competitive and have advanced skills in order to be successful.

A participant from firm B (T3FB) commented, "I think more time should be spent on computer and excel skills as this is where one can make up time during a working day with shortcuts on formulas and pivot tables etc."

M1FA stated, "Trainees need to have the same technological knowledge as what we use in the workforce to enable them to understand what is expected of them."

T3FA stated, "I have done auditing theory from first year until my final year, thus I assumed that I was prepared for the professional environment. Little did I know that the firm I would serve my articles in was mostly technology oriented, everything they were doing was through computer software – nothing was manual. I was struggling a lot to apply the theory when auditing with computers, it occurred to me that theory alone was not enough; universities should expose students to the practical sites of professional environment."

The skills and knowledge that are part of the KSA framework demonstrates that students should be well-equipped at the tertiary institution with the relevant skills and knowledge needed in the workplace. Students must be equipped with the necessary skills (pervasive skills and qualities) to apply expertise to work at the level required by the globalised business environment (Van der Merwe, 2013). To demonstrate professional skills, the accounting student must be able to perform real-world tasks with technical skills such as computer skills. Nonetheless, new concepts, techniques, and methodologies need to be incorporated into accounting teaching in order to acquire professional skills other than technical skills such as communication, decision-making, computer literate and teamwork (Low et al., 2013). Within the profession, competitive pressures and technology have led to expectations that accounting graduates demonstrate additional competencies with increasing importance given to non-accounting capabilities and skills in computer literacy needed for accounting profession. These capabilities and skills are important because they "enable the professional accountant to make successful use of the knowledge gained through education" (Kavanagh & Drenna, 2015). Kunz (2016) also stated that once trainee accountants arrive at work, they face more challenge on the practical application of IT than technical knowledge.

## ii Basic accounting knowledge

Accounting rests on a rather small set of fundamental assumptions and principles. Understanding the principles gives context and makes accounting practice more understandable. Basic accounting knowledge are a prerequisite in the industry and thus it is crucial for a trainee accountant to understand, as they are required to create a database necessary for financial information and reports for users. Findings from the study have proven that the relevance of tertiary institution knowledge to practice is the attainment of basic accounting skills.

T3FA stated, "I obtained knowledge of academic disciplines. This includes general knowledge, business knowledge, and accounting related knowledge. Applying such knowledge needs me to continually remind myself of the principles I have learnt, as well as keeping abreast of the latest developments in the accountancy field."

T3FB stated, "Actually, my basic knowledge in accounting at the tertiary institution is relevant to the profession. It made me understand what accounting entails even though I struggle to find balance to change from theory to practice. I, however, understand the basic concepts in accounting."

M1FB stated, "Our trainees actually have basic accounting knowledge, which is one thing that makes the tertiary knowledge relevant in this place... At least we do not have to cater for many things."

Kavanagh and Drenna (2015) is of the view that employers believe that accounting knowledge and the ability to use accounting information was an important skill, they expected accounting students to learn a multitude of skills including being able to communicate, work in a group environment, solve real-world problems, and use computer and Internet tools. The authors further maintain that the adequate preparation of accountants results in employers recognising their communication skills (oral, written, and presentation), willingness to work in a group, analytical skills, strong accounting knowledge, and knowing how a business functions as essential to performance.

It can be deduced from the study's findings that computer knowledge and basic accounting knowledge from the tertiary institution are relevant in the workplace.

## Theme 2: Perceptions of audit managers on the ability of first-year trainee accountants in applying their tertiary knowledge and skills in accounting practice

The expectation of employers is that trainees must be up to date with theory and technical skills at the start of their training contracts. The only assistance they can provide trainees with is documentation, style of reports etc. Employers are of the view that trainees must be fully prepared for any type of technical question and any technical knowledge required.

### i. Knowledge and skills

Participants from both firms indicated that they were about to embark on their training contracts and thus were expected by their employer to have the necessary knowledge and skills to complete their task.

T1FA stated, "The employer believes that we have all the necessary knowledge and skills to do the work; hence it becomes a challenge because we struggle with other work."

T5FB stated, "The employer is convinced that I have been adequately trained on anything they require me to do and there should be no hindrance in doing so."

This was evident in research conducted by Siegel et al. (2010) who indicated that employers want their trainee accountants to be able to "hit the ground running" when they start at their firms and to be productive from the start. Employers want graduates who cannot only demonstrate the technical knowledge and competencies of their discipline, but also a range of work relevant skills and competencies (Clarke, 2018).

### ii. Ability to solve technical problems

Participants indicated that employers fully expect them to be able to do their job and have the ability to solve technical questions.

T3FA stated, "The employer has an expectation of one's ability to apply technical knowledge from tertiary, while support is given to understand style of documentation."

M1FA stated, "I always expect my trainees to be able to solve problem. I don't like people bringing problems to me, I only want solutions."

T4FB stated, "My employer always want me to provide solutions to a problem. This can be a difficult task if I am not adequately trained."

Tomlinson (2012) indicated that employer satisfaction with graduate skills was found to be only at a medium level of employer satisfaction with newly recruited students, with particular concerns raised about innovation, and problem-solving and communication skills. Skilled graduates are regarded as playing a key role in "enhancing value-added products and services." It remain a concern whether the trainees are able to solve technical problems and whether they obtain the necessary skills as required by the SKA framework in solving the problems.

### iii. Applying knowledge in accounting practice

Participants indicated that they were mostly taught theory, but struggled to apply it in accounting practice; thus, universities should balance theory and practical application of the principles taught.

M1FA stated, "In practice, one understands a situation when they are practically involved. The problem is on the application part, the trainee needs to be induced in the application of their theories at the institution."

M1FB stated, "Sometimes the training requires us as employers to show the employees, but it becomes more difficult when the trainee does not understand or has not heard about what you are trying to explain, hence application is key."

### Theme 3: Challenges faced by first-year trainee accountants in applying their knowledge in accounting practice

Findings from the study revealed that trainees in the selected sites for the study are faced with challenges such as forgetting accounting principles, confidence, skills, and knowing how to apply knowledge in the workplace.

#### i. Forgetting accounting principles needed to complete a task

Most participants (about 90%) indicated that they had problems with completing their tasks because they had forgotten the principles that they have learnt in their undergraduate years. Some also stated that they had mostly learnt about the private sector in universities, so when they were employed in the public sector, they had many challenges.

For example, T4FA stated, "I had challenges of forgetting an accounting principle needed to complete a task. I feel like there is a lot more work with a lot more of complexities. Adjusting to the audit environment, learning new skills, and the use of accounting software has been quite a challenge, something I am yet to conquer."

T2FA stated, "The only challenge I faced was to think that the public sectors principles are not the same as the ones taught at tertiary level. Once I figured that they are almost the same I did not struggle anymore."

M1FA stated, "Many of our trainees have forgotten the university knowledge, that's why they are struggling."

Reyneke (2016) asserts that trainees struggle with applying professional skills when they get to the workplace; this is a result of not being exposed to real business skills and qualities. The current curriculum relies on traditional teaching and assessment practices such as assignments, examinations, and tests to incorporate pervasive skills into undergraduate modules but fail to integrate work experiences in the curriculum (Barac & Du Plessis, 2014). The core problem is lack of technological practices in tertiary institution because when first-year trainee accountants get to the workplace they are faced with applying IT knowledge more than technical knowledge (Kunz, 2016).

#### ii. Confidence

Students in the workplace are from different tertiary institutions; thus, it was deduced from their response that some universities are more advanced thus producing well-equipped students who have been exposed to the relevant systems and processes to enable them to start work.

T2FB stated, "I am from a rural area and so I graduated from a less resourceful university. When I got to the workplace, I met students from various universities, which took a knock on my confidence about what I had learnt from my university. Being around other students who were well-equipped with relevant knowledge and exposure to the working environment made me feel little around them; I did not feel confident whenever we had to work together."

According to de Villiers (2010), curricula changes focus mainly on the requirements of large firms and less so on small and medium firms. However, the KSA theory encourages trainees to be competent, reliable and confident in carrying out their duties at the place of training. It also emphasises team building and work interrelation among employees.

#### iii. Skills and knowledge

T6FA stated, "We only leave tertiary institutions with academic skills, not with employable skills."

Lowden et al. (2011) stated that trainees tend to struggle with applying professional skills when they get to the workplace, as a result of not being exposed to real business skills and qualities. This means that the current curriculum relies on traditional teaching and assessment practices such as assignments, examinations, and tests to incorporate pervasive skills into undergraduate modules, but fails to integrate work experiences in the curriculum (Barac & Du Plessis, 2014:74).

### Theme 4: Strategies that can be used to ensure that first-year trainee accountants are able to apply their knowledge in accounting practice

Trainees should have computer skills in order to solve technical problems. Moreover, tertiary institution should assess students on discussion questions rather than a scenario with a fixed planned answer. The practical learning should be integrated with theory; as the course increase by levels, it would be beneficial to the



accounting graduates. Although limited, Barac and du Plessis (2014) indicate that research was conducted in South Africa on the delivery methods of the pervasive skills and competencies required by SAICA. Moreover, it is a need to have these interventions assessed to the success thereof in creating opportunity to expose students to pervasive skills (Vivier et al., 2016).

#### **i. Mentorship programmes**

There are benefits for the mentor and mentee and there is professional satisfaction to the growth and capabilities of the employee and promotes deeper understanding of the organisational structure. It is thus essential for a company to offer mentorship programmes (Baran, 2017).

M1FA stated, "Before trainees start with work, there is a week of induction at the head office in Johannesburg where all the trainees are taken. This is where they are nurtured about the culture of the professional environment and receive intense training."

T3FA stated, "The mentorship programmes are not sufficient because it is a once-off programme and then we are left on our own to face any challenges."

T4FB stated, "It would be great to have regular mentorship programmes that address our challenges."

T2FA stated, "It would be a good strategy if the employer can provide training, this will help us to apply our tertiary knowledge easily."

It becomes evident from the verbatim quoted above that the trainees require more training that can best address their difficulties and application of knowledge in the workplace.

#### **ii. Practical experience in tertiary institution**

Graduates often hear from employers that they are unemployable because they simply do not have "work experience" and generally, due to the statement, it is one of the contributing factors of their lack of application. The results from the study found that students in the tertiary institution should be given training on what they can expect in accounting practice as employers are looking for graduates who have a record of accomplishment of practical experience.

A participant emphasised that having some practical background is beneficial and it does make learning easier. T2FA states, "I think a bit of practical experience before officially commencing with your articles would be very beneficial as the student will be able to grasp what is taught in tertiary level easier. It only then makes sense with the practical experience." Firms and employers should cast great concern on by implementing more developmental programmes to limit the crisis this issue.

Both locally and internationally, the accounting profession has been blunt in voicing its frustration with accounting students that are ill-equipped for qualified accounting practice. Sometimes the profession's grievances are couched in terms of student qualifications. Moreover, universities face difficulties in equipping their students for the professional workplace due to the constraints of the current economic climate as it affects higher education. These are often spoken of as standard skills as schools speak about these attributes. Critical thinking, the ability to communicate efficiently with a variety of colleagues and clients, co-ordination, and the ability to identify and solve professional problems are the qualities most widely believed to be missing in the professional context (Mendes, 2019). Policymakers are putting pressure on higher education institutions to deliver employable graduates (Swartz et al., 2019). Nevertheless, once students complete their studies, they have high expectations despite missing some of these elements (see figure 1.1). The idea is that skills create job openings (Mashigo, 2014). Nevertheless, employers are of the view that graduates lack the relevant skills to succeed in the competitive labour market (Lauder & Mayhew, 2020), but the aspirations of graduates are strong (Mncayi, 2016). It is therefore important for students to be realistic about their aspirations and what they can give to employers.

### **CONCLUSIONS**

The study findings revealed that technological knowledge is crucial in the application of tertiary knowledge in accounting practice. The study further revealed that participants struggle in applying tertiary knowledge of accounting in practice due poor technological knowledge. The study also revealed that tertiary knowledge of accounting can be applied in accounting practice through keeping abreast with the latest development on the accounting field. Furthermore, the study among other revealed that participants have the knowledge and skills needed to apply tertiary knowledge in accounting practice. Notwithstanding the participant's positive responses on the application of tertiary knowledge in accounting practice, the study revealed challenges of remembering the accounting principles needed to complete task in accounting practice coupled with the difference between public sector principles and what was taught in the tertiary institutions as confronting accounting trainees in their application of accounting principles in accounting practice.

The study also revealed that low level of confidence negatively affects accountants in their application of tertiary knowledge in accounting practice, especially those who graduated from less resourceful universities. In addition, the study revealed that academic skills taught at the tertiary intuitions are not enough in preparing

accountants for accounting practice. Regular mentorship programmes that address the challenges face by first-year trainee accountants in applying tertiary knowledge in accounting practice and practical experience in tertiary institutions were suggested as strategies that can be used to ensure that first-year trainee accountants are able to apply their knowledge in accounting practice.

### Recommendations

The following recommendations pertaining to the ability of first-year trainee accountants to apply their tertiary knowledge in accounting practice are put forward:

- Tertiary institutions should provide more computerised accounting training to facilitate the development of accountant with the necessary knowledge and skills that can help them adapt well in practice environment.
- Computerised accounting training at tertiary institutions should be aligned with what is used in the accounting or auditing firms this will enable accounting graduates to acquire the needed knowledge and skills for practice.
- The accounting curriculum at tertiary institutions should be integrated with practical work experiences not only to enable students to get exposure to the world of work, but as well to ensure their preparedness.

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