The South African Institute of Chartered Accountants

THE SAICA ACADEMIC TRAINEESHIP PROGRAMME

QUESTIONS FREQUENTLY ASKED BY EMPLOYER FIRMS

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WHY SHOULD THE FIRM ALLOW TRAINEES TO FOLLOW THE ACADEMIC TRAINEESHIP PROGRAMME?

To answer this question, it is important to understand the areas and skills to which trainees will be exposed during their year in the academic traineeship programme. This will allow you to compare these to the areas and skills to which first year trainees are exposed in your firm. The Development Needs Analysis (DNA) form used by your firm in the periodic performance evaluations of your trainees identifies two types of skills relevant to trainees, namely *professional skills* and *technical skills*.

Universities are required to ensure that Academic Trainees (ATs) are exposed to at least the following areas and skills:
- Lecturing;
- Tutorials;
- Preparation of teaching material;
- Setting and marking of assessments; en
- Research.

These address a large proportion of the professional skills, some of the technical skills, as well as some other skills that are not specifically required in the DNA form, but are considered very useful for a trainee to have.

Professional skills

The table below lists the eighteen professional skills outcomes for which a trainee accountant must achieve a satisfactory rating over the entire three year training contract period according to the DNA form, with one or two examples of how each is addressed in the year of Academic Traineeship. The examples are provided only as an indication of how the Academic Traineeship Programme achieves the outcome and is by no means intended to be a comprehensive list of examples.

	Professional skills outcomes	Examples
1	Working with others/management of conflict	ATs work in a team with other ATs and with other academics in the faculty. This is particularly challenging for ATs as they now become colleagues of faculty who lectured them in the prior year.
2	Diversity issues	ATs are part of the diverse teams in the academic department in which they work. They also deal with cultural and other types of diversity in their interaction with students in consultations and tutorials.
3	Negotiation of acceptable solutions	Although ATs plan their own lectures, lecture material etc., they have to meet the requirements of their superior. This often leads to the parties having to negotiate a mutually acceptable solution.
4	Teamwork	ATs work in a team with other ATs and with other academics in the faculty.
5	Presentation of views	The nature of the lecturing and tutoring

		tasks provides ATs with extensive experience in presentation skills (probably significantly more so than other trainees at higher levels).
6	Effective listening and reading	In the preparation of their lecture material and their research tasks, ATs do extensive reading and have extensive discussions with others.
7	Obtain, locate, organise and understand information	The research tasks of ATs exposes them to knowledge collection and management to a larger extent than other trainees at higher levels.
8	Critical analysis and reasoning	Research tasks, lecturing tasks and assessment tasks of ATs expose them to critical analysis and reasoning and being able to communicate these both verbally and in writing.
9	Identification and solution of unstructured problems	In-lecture situations and student consultations to which ATs are exposed on a continuous basis provide them with ample experience of this nature.
10	Self-management	ATs have to plan and prepare their own lecture material, be available for student consultations and tutorials and perform various other tasks in the relatively 'free'; academic environment, which requires good self-management skills.
11	Initiative, influence and self-learning	The preparation of lecture material and the research tasks of ATs expose them to these skills to a significant extent.
12	Prioritising (within deadlines)	ATs have to plan and prepare their own lecture material, be available for student consultations and tutorials and perform various other tasks in the relatively 'free'; academic environment, which requires good time management and prioritising skills.
13	Adaptability	ATs often work with different superiors in the academic environment (as is the case in business). This requires adaptability.
14	Planning, project management and people management	ATs have to plan and prepare their own lecture material, be available for student consultations and tutorials and perform various other tasks in the relatively 'free'; academic environment, which requires good planning and project management skills. These skills are also required for their research tasks.
15	Delegation	Not relevant at first year trainee level.

16	Coaching and mentorship	In student consultations, ATs act as coaches and mentors for students.
17	Leadership	Not relevant at first year trainee level.
18	Broad business outlook/political awareness/global perspective	Lecturing and research tasks expose ATs to these skills in a limited manner.

It is clear from the table that ATs are exposed to all, if not more than, the professional skills outcomes to which other first year trainees are exposed. In addition, ATs are probably exposed to a number of these skills at a higher level than other first year trainees, from which your firm would be able to benefit once they join at the beginning of their second year of traineeship.

Technical skills

As the technical skills outcomes to which ATs are exposed differ significantly from those to which other first year trainees are exposed (as indicated in the DNA form), the DNA form is not used as the basis for this section. Instead, the technical skills and benefits that ATs experience in the academic environment are listed below:

- Extensive written and verbal communication skills are developed through the lecturing, tutoring and research tasks of ATs. Most trainee accountants only become proficient in these skills later in their training contracts.

- Critical analysis of technical material and data, and logical reasoning in the explanation and presentation thereof to others. Most trainee accountants only become proficient in these skills later in their training contracts.

- Research skills in accountancy related fields, which is valuable to audit teams and technical departments of firms.

- The ability to explain difficult technical concepts in multiple ways in order to ensure the entire audience understands them. This skill combined with verbal presentation skills mentioned above, creates the unique opportunity for the firm to utilise ATs as presenters for technical training courses – generally a scarce skill.

- Ability to plan a project properly, which is learnt through ATs having to take responsibility for the preparation of their own lectures and lecture material for a course or courses. This skill is similar in some respects to planning an audit engagement, to which many first year trainees are not exposed at all.

- Academic trainees are also usually required to spend their time on one of the core technical areas (financial accounting, auditing, management accounting & finance and tax) and they therefore have the opportunity to become extremely technically proficient in that particular area.

WHAT OTHER BENEFITS DOES THIS HAVE FOR THE FIRM AND THE PROFESSION?

In addition to the benefits mentioned above, other benefits of the Academic Traineeship Programme to the firm and the profession include the following:

- Only very high quality and academically strong students are selected for the Academic Traineeship Programme. Those that apply are required to submit their applications to SAICA and the chairman of EDCO is responsible for ensuring that only high quality and academically strong candidates are selected. Even though the AT "misses out" on the first year of the practical training programme, they have the ability to catch up very quickly.

- ATs come into the firm at the beginning of their second year of traineeship and can immediately be utilised fully as they are not studying for QE1. This alleviates the resource problem many firms face at this busy time of year during which first year trainees have either not yet started work or are not 100% efficient due to QE1 related priorities.

- Accounting educators in higher education institutions play an important role in SAICA's efforts to alleviate the current dire shortage of qualified accountants in South Africa. Academic trainees are given a glimpse into the academic world. Some of them enjoy the experience and eventually decide to return to academia post qualification – something that not may qualified accountants without experience of academia are willing to consider. Firms allowing trainees to follow the Academic Traineeship Programme are therefore making a contribution to the future of the accounting profession by providing the potential accounting educators of the future.

- In the same vein, given the staff shortages experienced by Accounting Departments of many South African universities, ATs provide essential academic resources to these Departments to maintain or even expand their capacity to educate future CAs. Firms allowing trainees to follow the Academic Traineeship Programme are therefore making a contribution to the future of the accounting profession by providing additional resources to universities.

CONCLUDING REMARKS

When ATs start with the firm after their year of academic traineeship, they have the same or better *professional skills* than non-academic trainees. They also have the same level of, but a different type of, *technical skills* which, if put to innovative use by the firm, are very valuable.

ATs coming to the end of their year of Academic Traineeship are often nervous that the firm might expect them to perform at the same level of auditing proficiency as other second year trainees on audits. Also, firms are often unsure about how to integrate academic trainees into the firm in the most efficient and effective way.

A few suggestions to assist you and AT's to adjust to the training environment and to ensure that you get the best out of your investment in the academic trainee:

- Invite ATs to social functions of the firm during their year as ATs. This facilitates integration into their peer group. (involve them with the firm as much as possible during their AT year)
- As far as is practically possible, be selective with regard to which technical training courses ATs are required to attend. Often 'just-in-time' technical training is more efficient, which might mean that ATs attend certain traditional first year courses in their second year.
- Academic trainees are selected *inter alia* based on their academic excellence. This should result in them being 'quick learners'. They should be able to acquire a satisfactory level of proficiency during the first few months of their second year of traineeship in all the practical auditing tasks that first year trainees perform repetitively, by performing the task only once under proper supervision and mentorship.
- The abovementioned strategy requires careful planning by the firm. The appointment of a mentor for the first six months, as well as a senior counsellor who has the ability to ensure that the trainee 'catches up' with other second trainees in the shortest possible time (e.g. six months) is very useful in this regard.
- Make full use of the ATs communication, presentation and technical skills by introducing him/her to the technical and training departments of the firm and ensuring that they make use of the skills developed during the year of Academic Traineeship.

I hope this information makes your decision about allowing trainees to follow the academic trsineeship programme easier!

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