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Preparation for Accounting and Administrative Careers

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FAILINGS IN STREAMING

The concept of differentiated (or "streamed") education in our secondary schools must have as at least one of its objectives the selection of subjects which will form a foundation for the career path chosen by or for the pupil.

If the commercial stream curriculum is meant to prepare pupils only for routine clerical or typing positions one can have little quarrel with it.

If, however, pupils guided into this stream have any ambitions to enter one of the recognised accounting or administrative professions then the indications are that the choice of this stream may be not only injudicious but even a dismal failure.

Taking the figures available for the pupils who wrote the Transvaal Senior Certificate examinations in 1976 we find that whereas 5 114 passed Accountancy at the standard grade a mere 903 passed this subject at the higher grade (15 per cent). Very few students who were in the "Commercial" stream offered Mathematics at the Higher Grade.

Let us look then at the entrance requirements for students wishing to enter the three leading professions in the accounting or administrative field.

CHARTERED ACCOUNTANTS

Entrants must have a university matriculation certificate with a pass in Mathematics at the Higher Grade of at least 40 per cent ("E" or higher) or, if Mathematics was passed only at the Standard Grade, with at least a 50 per cent mark ("D" or higher).

CHARTERED SECRETARIES

The Institute of Chartered Secretaries and Administrators prefers students wishing to enrol with them to have the same university entrance requirements as for Chartered Accountancy.

This institute is prepared, however, to accept as students, school leavers who have passed at Senior Certificate level at least five subjects with an E symbol or higher *provided* that at least three of these subjects must have been passed at the Higher Grade.

The three higher grade subjects must include:

(i) English *OR* Afrikaans

(ii) Mathematics *OR* Accountancy *OR* Physical Science *OR* Biology.

(iii) A third subject of an academic or commercial nature i.e. not an arts or craft subject or Religious Knowledge.

COST AND MANAGEMENT ACCOUNTANTS

The Cost and Management Accountants entrance requirements are basically the same as for Chartered Accountants.

So we find that the pupil who offers in Senior Certificate a combination such as

English HG or SG
Afrikaans HG or SG
Accountancy SG
Economics HG or SG
Geography HG or SG

(Business Economics SG (not available at HG))

(OR

(Mercantile Law SG (not available at HG).)

could not, even if all the subjects offered were passed with an "E" or higher, enter any one of the three professions mentioned.

What has gone wrong with this "streaming"?

It is my firm belief that differentiated education implying, as it does, a choice of subjects made at the beginning of Form 3 (Standard VIII) can only succeed if based on exceptionally sound vocational guidance. Even its most loyal protagonists would scarcely claim that we have an adequate vocational guidance system in our secondary schools.

STANDARDS OF TEACHING

The other major weakness in our present system is that the standard of teaching material and teaching itself in the commercial subjects falls short of the generally satisfactory level in the more traditional academic subjects. Most of the commercial subjects, and particularly Accountancy, are taught from out-of-date text-books by people who have no experience whatsoever of the business world. All too often these commercial subjects are looked upon as "soft-options", offering at least the prospect of success as opposed to the risk of failure in academic subjects.

This regardless of whether that success will form a foundation for tertiary study.

PREFERENCE FOR THE ACADEMIC CANDIDATE

I believe I am not alone in the conviction that the best candidate for professional tertiary education is the pupil with a broadly-based, conventional, academic education up to at least university entrance level and that the whole field of vocational education in the professions should begin at the tertiary level.

A recent visitor to South Africa, Lord Robins, made a strong plea for a return to a "core" curriculum.

In a survey of the education for accountancy in Britain in 1974 (*Prospectus For A Profession* by Solomons & Berridge) the authors made the point that the pass rate for the Institute of Chartered Accountants of England and Wales in 1971-72 was: Part I — 71,4 per cent for those with non-relevant degrees and 68,3 per cent for those with relevant degrees and — Part II — 74,7 per cent for non-relevant graduates against 68,4 per cent for relevant graduates.

The opinion offered that, firstly, non-relevant graduates tended to be of a superior quality and,

secondly, that prior preparation in academic accounting studies positively disabled candidates for professional examinations. And this at graduate level!

NEED FOR BETTER LECTURERS AT TERTIARY LEVEL

This tertiary professional education should itself be the subject of close scrutiny in order that we may reach the stage when lecturing attracts the highest calibre of candidates.

Unfortunately the same criticism of recruitment of commercial teachers can also be levelled at the recruitment of lecturers in professional subjects at our Colleges for Advanced Technical Education.

To produce the calibre of graduates or diplomates we need must surely pre-suppose that those entrusted with their training are themselves of the highest level of proficiency and experience.

Town and gown have too long been separated.

This weakness will be corrected only when the salaries and conditions offered to teaching staff attract the best *professionally* and academically (as opposed to merely academically) qualified candidates who already have a successful track-record in the business world.

NATIONAL DEBATE

Perhaps the most fundamental weakness, however, in our system of curriculum and syllabus definition is that it is carried out by educationists acting in isolation.

If we have to live with a system which professes to select pupils and guide their choice of subjects at the senior secondary level with a view to providing a basis for a career, is it too much to ask that those responsible study or, better still, consult the market?

In Great Britain, in October 1976, their Prime Minister, in a major speech, called for a public debate on education, on teaching methods, the curriculum, the achievements and the criticism of the whole education system. He challenged those participating to examine educational priorities and secure as high a level of efficiency as possible.

The (British) government is now discussing with representatives of teachers, local authorities, industry and commerce and other interested bodies some of the issues central to school education including the curriculum, evalution and assessment, teacher training and the relationship between school and working life.

In South Africa we need to utilise to the maximum our available resources, we need the highest attainable level of achievement in our education system, in our business life and in our public service.

Is it not time we too brought together the best available thinking from National Education, Universities, Professional Institutes, Commerce and Industry to ensure that

(a) education is sound and purposeful.

(b) syllabus content and curriculum design is relevant to the needs of the community.

(c) teaching attracts the best of the candidates, and

(d) use is made in teaching commercial subjects of top-flight professionals who already have achieved highly in the business world.

It is, of course, inherent in that plea that those who come together approach the debate with an open mind and that those delegates from the teaching side be the ones with authority to implement the recommendations.