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The integration of black trainees into the organisational culture of audit firms in JHB SA

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The integration of black South African trainees in organizational culture of audit firms in JHB SA

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A journal article submitted to the Faculty of Commerce, Law and Management, University of the Witwatersrand, in partial fulfilment of the requirements for the degree of Master of Business Administration

Johannesburg, 2017

DECLARATION

I, Welhermina Phake, declare that this research article is my own work except as indicated in the references and acknowledgements. It is submitted in partial fulfilment of the requirements for the degree of Master of Business Administration in the Graduate School of Business Administration, University of the Witwatersrand, Johannesburg. It has not been submitted before for any degree or examination in this or any other university.

Welhermina Phake

Signed at ……

On the …….. day of …… 20…..

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ABSTRACT

The legacy of apartheid in South Africa is still evident in the corporate environment even 23 years into our democracy. The Black Economic Empowerment Act (BEE) was enacted into law in 1998, and later amended in 2013 to the Broad Based Black Economic Empowerment Act (BBBEE), to redress the inequalities in representation in the workplace and to give black people meaningful participation in the economy.

The Chattered Accountancy profession has made strides in complying with legislation when it comes to transforming the industry. The CA charter was drafted and signed in 2011 to serve as a guide for SAICA member firms and other partners in growing the number of blacks in the CA profession. An educational development program, Thuthuka, was introduced by SAICA to manage and fund skills development initiatives for black students pursuing the CA qualification. The establishment of organizations such as the Association for the Advancement of Black Accountants of Southern Africa (ABASA) and The African Women Chartered Accountants Forum (AWCA) has also pushed progress on the advancement of the previously excluded groups; black people and women, in this industry.

SAICA 2017 statistics show 4725 registered black accountants, while the number sits at 30842 for white accountants in March that year. The stats also show that black trainees have the lowest pass rate for the qualifying exams. The number of black trainees taking the qualifying exams has been increasing year on year, and more firms are taking on more black trainees for articles.

There is evident progress in what has been done, and what is currently being done to advance the number of qualified black accountants. However, much like the issue with BBBEE legislation countrywide, there is no evidence of a culture integration within the industry to include black trainees.

A qualitative study was conducted to determine the progress, if any, of integrating black trainees in the organizational culture of audit firms. Several trainees currently in articles at the big four audit firms in Johannesburg are interviewed to record their perceptions of organizational culture and whether or not they feel a part of that culture, without having to assimilate. The study also investigates whether the perception of inclusion affects their decision to stay on post their articles.

The study found that there are varying perspectives to what people consider organizational culture. It also found some new themes such as involvement in decision making, communication, technical knowledge and diversity that black trainees value as more important when it comes to their integration in their training programs. However, these dimensions according to Hofstede framework assist in assessing the type of organisational culture at the firms which are being studied or may assist in building a strategy of creating or moving towards a certain desired culture. Thus, the research used the framework to determine what and how organisational culture is taking place in audit firms in JHB with reference to KMPG, Ernst & Young, Deloitte and Pricewaterhouse Coopers). The results depict that indeed there is need of incorporating black trainees in the shaping of organizational cultures going forward. Furthermore, the results indicate that the respondents do not attribute the cultures in their relative organizations as a factor on their performance.

The study contributes to the human resource practitioners and managers in the accounting industry who want to establish and advance diversity programs within their organisations. The study also adds value to audit supervisors who want to promote progressive work relationships with their trainees.

Keywords: Inclusion. Integration. Diversity. Trainees. Articles. Chattered Accountants.

1 Introduction

1.1 Background

'Diversity is a noun, inclusion is a verb' - PWC

The diversity agenda in South Africa has largely been driven by the Employment Equity Act, no 55 of 1998, to redress the inequalities of representation in the workplace (Employment Equity Act, no 55 of 1998). (Bloomfield & Reilly, 1998) On the back of this Act and other transformation agendas, the Chartered Accountancy (CA) charter, a sector code for the CA profession under the Broad Based Black Economic Empowerment (BBBEE), was signed in 2011 by the minister of Trade & Industry (SAICA News, 2011). The vision of this charter is to grow the number of black people in the profession to be a true reflection of the country's demographics. It also aims "to empower and enable black people to meaningfully participate in and sustain the growth of the economy, thereby advancing equal opportunity and equitable income distribution"(CA Charter). South African Institute of Chartered Accountants (SAICA) also introduced Thuthuka in 2002 with the aim of advancing its diversity agenda. Thuthuka is a development program established by SAICA, which consists of a bursary fund and an education upliftment fund, to manage funding and skills development initiatives for black students who are in pursuit of the CA qualification.

According to SAICA; by March 2017 there were 4725 registered black African CA's compared to the 30842 white counterparts (South African Institute of Chartered Accountants (SAICA), 2017). The final qualifying exam of 2016 was taken by 2529 candidates, 872 of whom were black Africans, and only 710 passed. Of all the racial demographics; black Africans had the lowest pass rate of 81%, while white candidates had a 95% pass rate (SAICA, 2016). The number of black partners in the firms increased, given that the partnership process takes around 15 years of a candidate being an executive in the firm

(SA stats). However, most partners appointed in recent times are salaried partners and not equity partners. PWC had, in their 2013/14 BBBEE scorecard, shown a black ownership – that is equity partners – of 27.5% , and 7.14% was black women (Ujuh). The number of black partners in the big firms in November 2017 was 454 (South African Institute of Chartered Accountants (SAICA), 2017).

Employment equity has prescriptively contributed to the numbers of black professionals being accepted into these training programs. However, the history of apartheid and socio-cultural dynamics could still be a limitation in organizational behaviours (Horwitz & Jain, 2011). The number of black trainees taking the exams versus that of those who pass, begs the question about the quality of training they receive, and whether or not inclusion or exclusion has a bearing on their performance during their training.

Thus, the research seeks to explore the inclusion of these black trainees beyond signing on into articleship, examining the culture within the firms they've signed with, their journey through their training, and quality thereof, until the completion of articles and final qualifying examinations.

1.2 Problem statement

Diversity is representation, achieved simply by employing all groups of people representative of the country's demographic; men and woman, across race groups. Diversity is not inclusion or integration. The inclusion of previously excluded groups extends beyond diversity in that participation must be fostered and encouraged in order to create a work environment that is balanced for all who work in it.

In the accounting profession, there is evidence of a synergy between the government, SAICA and the firms in addressing the issue of representation in the profession. Although SAICA is making strides, albeit slow, its efforts and

initiatives are bearing some fruit in increasing students who opt for the chattered accountancy profession, and those who eventually qualify.

As more and more firms take in black trainees, the diversity agenda is satisfied. However, once the trainees are employed; there is little evidence to support that during the training program, black trainees are integrated within the culture of the firms. "After more than two decades of diversity research, four decades of antidiscrimination legislation, and extraordinary media attention to diversity, discrimination and exclusion in organizations persist" (Bell 2011: 3).

As Chrobot-Mason and Aramovich (2013) suggest, employees who perceive inclusiveness in their work-environments are more positive, creative and have a greater propensity to reach their full potential. Could the inclusion or perceived cultural exclusion be the underlying factor that affects the performance of black trainees in the firms? Although taking blacks into articleship is taking place, there seems to be a gap between training them and hiring for further positions or advancement such as being managers and partners. Have the accounting firms (as employers) done enough to foster inclusion of the diverse groups of people they employ, particularly black trainees? This gap prompts the research to investigate if the firms have created inclusive work environments and how (if at all) this affects the performance of the trainees in ultimately qualifying as chattered accountants.

1.3 Aims & Objectives

The aim of this research is to determine if firms have made strides in promoting inclusion, beyond recruitment, in their value systems and organizational culture.

1.3.1 Objectives

The aim of the research is facilitated by the following objectives;

- Analysing the culture of the audit firms

- Determining what inclusiveness means within that culture
- Assessing whether or not assimilation is deemed necessary
- Determining the effects of inclusion on the performance of trainees

1.4 Research question

The research is guided by the main question: Is the organizational culture of audit firms inclusive of its black trainees?

1.3.1 Sub-questions

The main question will be supported by the following sub-questions:

What is the organizational culture in audit firms?

What is inclusiveness?

Are black trainees required to assimilate with the existing culture?

Could the perceived level of inclusiveness, or perceived lack thereof, have an effect on the performance of trainees, their tenure in training and the APC pass rate?

Integration and inclusiveness will be used interchangeably in this paper.

2 Literature review

2.1 Apartheid and the demography of CA's

Post apartheid era in South Africa, the accountancy profession started opening up to include black Africans and other groups that were previously excluded (Hammond, Clayton, & Arnold, 2009). The redress in the demography is still plagued by inequities left by the apartheid system such as the quality of education in black schools which was inferior. Boshoff and Carstens (2003) claimed that there was no redress by the year 2000, citing that number of qualified accountants in March 2003 being 226 compared to the 19424 white accountants. Anderson-Gough, Edgley, Robson, and Sharma (2016) proffered that audit firms still viewed inclusiveness from a compliance lens, while promoting a culture fit that promotes "homosociality" and not embracing diversity in the way business is done. Diversity is only emphasized at recruitment stage with no focus on job satisfaction for previously disadvantaged people or their career advancement (Edgley, Sharma, & Anderson-Gough, 2016).

Hammond et al. (2009) discuss the social closure theory developed by Max as it relates to the audit profession in South Africa post-apartheid. Discussing the structural legacy of apartheid, they posit that exclusions that are still in place in sectors such as education continue to impact the transformation and inclusion of black accountants in the industry. They also highlight other apartheid legacy closures such as language – first in transitioning from an all-black school, to a university where the teaching medium is English, and in the work environment, that could act as barriers of entry within the profession. The historical background of inequalities and limited inclusion is evident since the apartheid era. With independency and democracy, changes are eminent to SA government on redressing and empowering people. This has prompted an exploration on how such redress and inclusion is taking place in audit firms.

2.2 Experiences of black trainees in audit firms

In previous research studies that have looked into the barriers in the profession for black trainees; respondents have cited ethic preconceptions, social exclusion, cultural differences, client resistance and perceived racial bias of supervisors as some of the barriers to their progress during their articles (Elmarie Sadler, 2002). Sixty one per cent of respondents who were training inside public practice (TIPP) indicated they considered racial bias as a factor in their articles. Greenhaus, Parasuraman, and Wormley (1990) reiterated that in organizations; blacks often feel they have less autonomy in their jobs, are less satisfied overall and believe they're rated lower by their supervisors during appraisals.

Black trainees have indicated they experience social and cultural alienation at work, and sometimes feel their abilities to perform are not trusted by their supervisors. There's also an apparent issue of no sensitivity for "black issues" such as lack of reliable transport (Wiese, 2006). The issue of social closure and its patterns created by the apartheid system still has spill-over effects in the profession to date. The issues of inequities around housing, transport and income still affect trainees coming into articles. For example; black trainees who stay in townships or those who cannot afford their own cars might have issues with easy access to transport to client offices or commuting back home when working late (Hammond et al., 2009). These issues could then affect the audits a trainee is planned on and his or her output at during certain audits. There is also a large number of students who pursue part-time studies due to affordability, who then cannot commit the same number of long working hours as those trainees who completed their studies full time (Sadler & Erasmus, 2003).

Another issue identified was lack of black mentors or role models in the firms, as well as lack of exposure to businesses in the environments (Sadler & Erasmus, 2003). This links with retention of black trainees post articles. If there

are significantly less black managers and partners, the trainees would be justified in their concern with lack of role models. In an article on the reaction of the news that the IRBA was to force audit firms to collaborate on audits, CFO South Africa (2016) indicated that of the 353 partners signing off on financials of JSE-listed companies, only 9 were black.

The way firms operate around staff planning on audits pivots around what is perceived to be what the client would want (Edgley et al., 2016). In a comparable study in Trinidad and Tobago; where the majority population is black but the profession's demographics show more whites, Annisette (2003) proposed that the exclusions in the firms occur because of the profile of the client base. Given that the client base is largely big corporates that are still fundamentally run by white capital, this influences the staff planning to assimilate to the client. Trainees who successfully manage to assimilate or acculturate to the firm's culture are often the ones who get promoted, while those whose do not get it right often fall out of training programs (Jenkins, Deis, Bedard, & Curtis, 2008).

The number of black partners in the firms has steadily increase, given that the partnership process takes around 15 years of a candidate being an executive in the firm (SA stats). However, not all of this is great news. Most partners appointed in recent times are salaried partners and not equity partners. PWC had, in their 2013/14 BBBEE scorecard, shown a black ownership – that is equity partners – of 27.5% , and 7.14% was black women (Ujuh). The number of black partners in the big firms in November 2017 was 454 (South African Institute of Chartered Accountants (SAICA), 2017), of course these numbers are indicative of how many qualified accountants are in partner roles, not necessarily that of ownership; being equity partners. This further indicates that qualified accountants are still having difficulty in reaching tiers in organizations that they were previously excluded from. Such create an unequal structure in the organisation as well as create corruption. There is need of policy and government intervention to regulate corporate states on such issues.

In general, the issue of trust between black employees and white managers goes both ways. Caver and Livers (2002) expressed the frustrations of black employees who cannot contribute fully to engagements in the workplace due to not trusting their white counterparts or superiors.

2.3 Acculturation

Acculturation is the resulting phenomena from the blending of multiple cultures. When diverse groups of people come into contact continuously, a new cultural pattern occurs which is different from the original individual cultural patterns of the members of the group (Redfield, Linton, & Herskovits, 1936). This is not to be confused with assimilation, which is when one individual or group adopts the cultural patterns of another group. Acculturation involves a cultural pattern change for both the groups.

While firms assert their need to present a uniform professional look to their clients, Grey (1998) hypothesized that “professionalism” has little to do with technical expertise, knowledge or certification. He claimed that professionalism appeared to do with other things such as physical appearance, mannerisms, gender and sexuality. At the start of articles, most trainees go for training that involves training on etiquette, dress code and other behavioural training that seeks to assimilate them to firm standards. Jenkins et al. (2008) describes these types of training programs as a system of controlling or coercing acculturation. Orientation and training for new employees can be interpreted as a trait of an exclusionary organization as it promotes conformity to existing norms of that organization (Barak, 2000). It was also noted that while partners and other executives may believe their organization culture is inclusive and all-encompassing; the views from middle management and junior trainees may differ.

People with unique characteristics which they think may not be accepted by the majority will tend to withhold showing such traits in order to be accepted (Shore

et al., 2011), further leading to situations where individuals do not participate or integrate fully with the organization. There could be a threshold of emotional exhaustion that individuals reach after building a façade of conformity to organizational culture and values. Hewlin (2009) explored this and determined that the outcome of this emotional exhaustion is the intention and ultimately exit from the organization. There is need of acculturation in SA as different races and cultures are involved with the formation of the middle class which consist more of young blacks.

2.4 Inclusion and diversity

In working towards a working model for what "inclusiveness" means, Kyriakidou, Dedoulis, Kyriacou, and Ozbilgin (2013), using the work of social psychologist Marilynn Brewer, identify the need for individuality versus that of belonging. Below is the framework adapted from Brewer's "theory of optimal distinctiveness". The framework was developed to look at what inclusion could mean, given people's need to maintain individuality and uniqueness and yet be able to function as a part of a social group.

	Low Belongingness	High Belongingness
Low Value in Uniqueness	**Exclusion** Individual is not treated as an organizational insider with unique value in the work group but there are other employees or groups who are insiders.	**Assimilation** Individual is treated as an insider in the work group when they conform to organizational/dominant culture norms and downplay uniqueness.
High Value in Uniqueness	**Differentiation** Individual is not treated as an organizational insider in the work group but their unique characteristics are seen as valuable and required for group/ organization success.	**Inclusion** Individual is treated as an insider and also allowed/encouraged to retain uniqueness within the work group.

Source: (Shore et al., 2011)

An inclusive organization “values and uses individual and intergroup differences within its work force” and “collaborates with individuals, groups, and organizations across national and cultural boundaries” (Barak, 2000).

Barak (2000) highlights that inclusion relates to the way an organization’s “relations with its employees” and that an inclusive organization is one whose value systems are determined by open dialogue between management and employees. Inclusion or the conceptualization thereof, leads to a commitment from employees and has a positive effect on job performance (Cho & Mor Barak, 2008) (Barak & Levin, 2002). The hierarchical structures in audit potentially pose a problem as first year trainees would not necessarily have one-on-time with seniors such as partners outside of performance assessment engagements.

Employees who have a positive insider status (having the perception that you’re included) show a positive correlation with altruism in their organizations. It is also shown that when employees have this positive insider status when there is a high level of perceived organizational support (Stamper & Masterson, 2002). This, however could be difficult to attain in audit environments. Audit work is dependant largely on processes and audit software systems, leaving very little room for creative independence in carrying out the work.

PWC cites its view on inclusion stating that “an inclusive culture is one where we can feel we can bring our whole selves to work and where we can express our ideas openly. By strengthening the representation of diversity in our firm, we do more than just create an opportunity for individuals; we also harness great talent and great potential” (PWC).

It is the view of the researcher that inclusion happens when organizations and their work environments are conducive to individual creativity and uniqueness. This encompasses having a voice (the right space to express one’s individuality) (Nishii & Mayer, 2009) and fairness in how everyone is treated

(Stamper & Masterson,2002). The research interview guide seeks to ascertain whether trainees are allowed to give a voice (in relation to their expertise) in planning and carrying out audit work and perhaps in other areas in the work place. This is explored in the trust levels between supervisors and trainees.

It is not documented, therefore no literal evidence, that there is inclusion in the firms beyond recruitment. In as much as the legislation is there to mandate the recruitment and hiring of black trainees, there is no evidence of their integration in "the way business is done" in the accounting firms. This study will also seek to determine whether the turnover of staff at the end of their training is a resulting factor of exclusion.

2.5 The intangible effects of inclusion

Diverse and inclusive organization are found to have a competitive advantage over those that do not, as employees view such organizations facilitate learning and employee performance is enhanced (Chrobot-Mason & Aramovich, 2013). However, Sherbin and Rashid (2017) argues diversity on its own will not successfully extract these benefits. Inclusion is required to get the best out of every individual in the workplace.

Trainees have to find a work-school balance in order to complete the required examinations while in their traineeship. One cited benefit of an inclusive work environment is overall wellbeing (King, De Chermont, West, Dawson, & Hebl, 2007).

On the opposite end of this spectrum, when employees feel marginalized or feeling they need to assimilate in their work environments can add stress to the employees. Additionally, identity is a part of the career experience and there are negative effects for both the individual and the organization if the uniqueness of the self is suppressed (Cox Jr, 1991). Cox also suggests that

there is a cost to the organization for not creating inclusive environments as this results in poor performance by those hires.

2.6 Organizational Culture

The construct of culture in an organization has been evolving in literature, with most scholars holding two opposing views, one being that it's an evolving construct that each organization must manage, and the opposing view being that culture is what the organization is and cannot be managed (Sinclair, 1993). It is important to note the broadness of this concept, the lack of consensus on its meaning, and how its evaluation and study is also broad. Smircich (1983) surmised that organizational analysts have different views on the construct of culture, and as such "these different conceptions give rise to different research questions and interests" (p339). Schein (1983) supports the view that culture is something that cannot be managed, as it something that is created by the founder(s). Sathe (1983) adopted a definition for organizational culture to mean "the set of important understandings (often unstated) that members of a community share in common" (p.6).

These varying spectrums of the culture construct, for the purposes of this study, raise the question of whether or not organizational culture is measurable. Jenkins et al. (2008) suggests investigating the various aspects of culture, such values and workplace behaviours, to determine or measure that particular organization's culture. Jenkins also notes the difficulty of culture assessments in auditing firms as teams are fluid; new trainee intakes at the start of every year, and trainee rotations on the various audits.

We explore the concept of organizational culture in this paper by applying a framework developed by Geert Hofstede.

2.6.1 Hofstede's Culture Framework

Geert Hofstede is known for his work on national cultures; that has led to the widely-used cultures framework. This was exploring the different nationalities of employees at IBM, published first in 1980 (Kirkman, Lowe, & Gibson, 2006). Post this; Hofstede worked on examining organizational cultures, modelling the research after the 1980 one (Hofstede, Neuijen, Ohayv, & Sanders, 1990).

Hofstede et al. (1990) supports that the empirical evidence from this study was that organizational culture is not an amalgamation of the values of its employees but rather the daily practices of that organization; being its "conventions", "habits" and "traditions".

Hofstede et al. (1990) modelled a six-dimension framework that describes the perceived practices in organizations.

Hofstede's Organization Culture dimensions

Hofstede's framework recognises six dimensions that influence organizational cultures. These dimensions are;

1. Process-Oriented vs Results-Oriented
2. Employee-Oriented vs Job-Oriented
3. Parochial vs Professional
4. Open Systems vs Closed Systems
5. Loose Control vs Tight Control
6. Normative vs Pragmatic

1. Process-Oriented vs Results-Oriented

This dimension is concerned with the practice of means versus goals. Most homogenous practices tend to be process-oriented, evidencing employees who would perceive practices the same way (Peter and Waterman, 1982 as cited in

Hofstede, Neuijen et al. 1990). The improvement of means is a concern over the achievement of results in these environments (Burns and Stalker 1961, p. 120 as cited in Hofstede, Neuijen et al. 1990).

People in goals- or results-oriented environments perceive their organizations as presenting new challenges daily, and themselves to be comfortable in unfamiliar situations. In these situations, employees put in maximum effort as mistakes are tolerated (Hofstede, 1998).

2. Employee-Oriented vs Job-Oriented

This dimension is concerned with whether organizations are concerned its people or only concerned with getting the job done. Organizations where its practice to assume responsibility over the overall wellbeing and welfare of employees are seen as being more employee-oriented than those that are just assume responsibility over the employees' wellbeing in as far as it affects their ability to perform their duties (Hofstede, 1994)

This dimension also involves decision-making and whether or not individuals feel included in the process or whether that process is centralized to a few individuals (Hofstede et al., 1990).

3. Parochial vs Professional

This dimension examines the separation (if it exists) of person life from work life. Parochial cultures are those where employees' identity is derived from that of the organization. Hofstede et al. (1990) identified that most Japanese companies exhibit this type of culture. The hiring of employees in these cultures would involve taking the incumbent's social and family into consideration (Hofstede, 1998).

Professional cultures are those where people maintain separate identities; keeping their private lives separate from work. Daily work events are defined by a high work ethic and trust (Singh, Verbeke, & Rhoads, 1996)

4. Open Systems vs Closed Systems

This examines how the organization handles communication. A closed system is one where information is kept to a select few; disseminated only to a few more. New comers would take a while to adjust in this environment. The opposite is true of open systems; where outsiders and newcomers would fit in the organization almost instantaneously (Hofstede, 1998).

5. Loose Control vs Tight Control

Hofstede (1998) describes this dimension as opposing the internal structure of the organization; on matters such as cost controls and meeting times. Tight environments have restricted behaviours and leave very little to individual autonomy, while the opposite holds true for loose control environments (Gelfand et al., 2011).

6. Normative vs Pragmatic

Normative practices put emphasis on internal processes and procedures, and following these in the daily operations, whereas pragmatic practices are market-driven (Hofstede, 1998). The customer is the main point in decision making for pragmatic cultures, and internal criteria (such as profitability) would be the driving points in a normative culture (Gelfand et al., 2011)

2.6.2 Interpretation of the *framework*

The dimensions of the framework that are applicable help determine the culture of the organizations being researched. The operations of an audit firm that relate to carrying out audits are based on pre-determined processes (software that details the audit steps) and procedures (audit budget and plans), and as such the dimensions loose versus tight control and normative versus pragmatic will not be applicable.

The other four dimensions are applied to the themes emerging from the results of the study, to determine the environments as either inclusive or not. These dimensions also assist in the interpretation of how trainees perceive their environments; either being job- or employee-oriented. The research is underpinned by the framework looking at cultural processes and dimensions taking place if they are fully inclusive giving capabilities and opportunities to advance within the firm. From the research such dimensions influenced the inclusiveness of trainees such as employee-oriented vs job-oriented, parochial vs professional and open vs closed systems.

3 Research Methodology

3.1 Research design

Research design is a strategy employed by a researcher which specifies the operations that will be carried out in order to test a pre-determined hypothesis under specific settings (Mouton & Babbie, 2001). The conditions, orientations and actions are categories that shape the research focus. The research that is orientation-focused is that which is "concerned with the subjects' attitudes and beliefs" (Bless, Higson-Smith, & Kagee, 2006). This study is concerned about the subject's own perceptions and experiences therefore orientation focused assisted in getting the participant's own experiences.

Inclusiveness is still an under-researched topic and can be very subjective and its interpretation would be different for every individual and their experiences. As such, a qualitative approach was chosen. A qualitative analysis allows the participants to make sense of and express their experiences in their own words. It is the suitable methodology to understanding the interpretations and subjective experiences of individuals (Mouton & Babbie, 2001). This has helped in gathering in depth information.

The study is interested in the trainees' perceptions of the culture and value systems in relation to their own value systems, therefore a qualitative enquiry into every individual's account (J. A. Smith, 2015). A qualitative design allows the researcher to explore feelings and emotions, behaviours and lived experiences of the trainees in their work environments (Strauss & Corbin, 1990). Qualitative research is interpretive and does not assume that a single reality exist, it focuses of multiple realities or interpretations of a particular construct (Merriam & Tisdell, 2015).

3.2 Research Sample

The whole set of people or objects that the research was focused on were the population. A sample was a subset of the population, which bore the same characteristics and could be generalized to the whole population (Mouton & Babbie, 2001). A good research sample was one that was; obtained from a "well-defined population", adequately chosen. A good sample afforded an estimate of representation on the entire population (Bless et al., 2006). The population for purposes of this study as defined were black South African trainees registered for a 3-year training program in one of the big four audit firms; namely PWC South Africa, EY South Africa, KPMG South Africa and Deloitte.

The two types of sampling are probability sampling and non-probability sampling. Non-probability sampling does not allow generalizability of the results obtain in the research. Generalizability is not a goal in qualitative research, as reality is not one clearly defined thing, but a construct of individual interpretations (Merriam & Tisdell, 2015). An adapted form of availability or convenience sampling, which was when a sample was drawn from the population that was available (Bless et al., 2006), was used due to the nature of trainees' duties. Even though the sample was convenient, it was still purposive because the trainees were the subject of the research and all the data required was obtained from them (Merriam & Tisdell, 2015).

3.3 Data Collection

Data was collected by means of semi-structured interviews. Thirteen Black South African trainees from across audit firms in Johannesburg were interviewed. Semi-structured interviews allow for dialogue and the researcher is able investigate other themes which may arise from the way initial questions are answered (J. A. Smith, 2015).

Interviews were conducted with thirteen trainees across the different firms. There is no specified approach regarding the gender or level of articles of the participants. The trainees were interviewed based on availability. All the participants are black Africans.

The interview schedule detailed the aims of the research and outlined what the researcher aimed to achieve. The questions in the interview schedule were designed to determine the actual culture (value systems) in the firms and determine how trainees perceive their part in that value system. The data gathered from the interviews was appropriate for this study.

3.3.1 Data Analysis

A thematic analysis is a useful method of analysing complex data where the participants may have varying perspectives. It is easy to identify similarities in the data and any new data that the researcher may not have anticipated (Nowell, Norris, White, & Moules, 2017). The decoding of the data can be either deductive, inductive or a hybrid of the two. Reading and re-reading of the data to identify emerging themes and patterns is the inductive way of analysing the data (Fereday & Muir-Cochrane, 2006).

A thematic analysis was done on the data collected. The interview transcripts were read to identify and annotate general themes which may occur from respondents' answers. The themes were then decoded into main themes and sub-themes, with the process repeated until no new themes emerge. Data was then categorized in order to identify possible connections between the themes (J. A. Smith, 2015) and how these fit into the framework identified. The research found the following themes; communication, decision-making, diversity and technical knowledge, which are explained in the following chapter.

4 Presentation of Results

4.1 Findings

The themes that emerged are; decision-making, communication, diversity as well as technical knowledge. These themes are explored individually to determine their relationship, if any, with the organizational culture of these firms in the context of the Hofstede dimensions that are applicable.

Decision Making

This theme re-occurred when participants were asked to give a brief understanding of "inclusiveness" in the context of organizational culture. One participant stated that; "*Inclusiveness would be where everyone is involved in decision making*", while another participant indicated that his understanding of inclusiveness is "*to be heard and communication to be received in decision-making…*"

Hofstede (2011) states that people's perceptions of whether or not their input is sought and valued has implications on whether or not they deem their work environments to be inclusive or not. The participants indicated that they find their work environments to be inclusive in this context as everyone on the audit team's input is sought in the planning and approach of the audit. The first-year respondent had the opposite perception that decision making is centralized to a few individuals. This is not surprising giving the audit environment. First year trainees have no experience and therefore the audit plan decisions will rest on the senior members of the audit.

Communication

Communication is the determining factor of the "open versus closed systems" dimension in Hofstede's framework (Hofstede, 1998). The respondents

indicated their firms promoted open door policies, where one is encouraged to ask questions. One respondent stated that “there is team work and openness around the office. One is welcome to consult from seniors and/or peer colleagues”.

Audit firms are hierarchical organizations, and it has been supported in research that communication in these type of organizations can be distorted (Fulk & Mani, 1986). A respondent in this study stated that “*there is a free flow of information within the company. We are all working for the greater good of the company and everyone keeps being reminded of their importance the role they need to play*”.

Over and above the statements from the respondents, firms such as KPMG often assign a mentor to each trainee, thus creating another avenue for open and honest communication.

Diversity

Shore et al. (2011) highlighted in their study, the value of inclusiveness in building diverse work cultures. The study yielded three contributing factors that promote diverse work groups; inclusive climate, inclusive leadership, and inclusive practices.

Inclusive climates can characterized as those that include people from diverse backgrounds. However, hiring people from diverse backgrounds is not the sole measure of inclusive climates. Shore et al. (2011) asserts that “a climate of inclusion is one in which policies, procedures, and actions of organizational agents are consistent with fair treatment of all social groups, with particular attention to groups that have had fewer opportunities historically and that are stigmatized in the societies in which they live” (p.1277).

The respondents in this study noted that their firms are diverse as far as hiring goes. One respondent indicated they view their firm as inclusive in this regard,

citing that the annual trainee intake includes graduates from different races and social backgrounds.

LMX theories affirm that *Inclusive leadership* can lead to improved teamwork, diversity and stability in the work environment (Graen & Uhl-Bien, 1995). It is therefore important for black trainees to feel their supervisors value their work and input as much as that of other trainees. The group value model developed by H. J. Smith, Tyler, Huo, Ortiz, and Lind (1998) supports the view that equal treatment by seniors is received by subordinates as a message of respect among all the group members. I would argue that colour representation matters in firms, and having supervisors, managers and partners who are black can add to the inclusiveness of that particular environment.

The respondents noted they get the same treatment from their supervisors when on audits, with responsibilities and trust being differentiated by experience (first year trainee versus second year) and not anything else. *Inclusive practices* are described as those that have traits such as open communication and free access information and inclusion in decision making (Mor Barak, Cherin, & Berkman, 1998). The respondents indicated that being involved in decision making as far as audit plans go, noting the hierarchical structures that exist in the audit team setups. One respondent said, "*inclusiveness means being involved in significant decisions that will affect you as an individual*", alluding to the fact that there's some independence and decision making as far as one's career progression goes.

Technical Knowledge

This themed emerged when respondents were asked about factors that would influence their decision to stay on or leave the firm post articles. Diversity and Inclusiveness did not feature as an influential factor when third year respondents considered their future in or out of audit firms. A respondent who

said he's likely to stay on after he completes his articles said that this decision is due to "*passion for auditing and teaching*" and his confidence in his abilities to excel in that role given the training and experience he has gained.

Those who indicated they would likely leave the audit firms once their articles are complete advised that this is due to their interest in other fields such as management accounting, and those that wish to go into corporates as accountants and financial managers. Technical knowledge also emerged when the question of trust in trainees' abilities by seniors and clients was posed. The junior respondents asserted that they know their supervisors would not trust them with some sections of audit work, given that they have no prior experience, and this they would not constitute as discriminatory in any way. A third-year trainee respondent stated that "*my capabilities have increased from year to year*" so the trust from supervisors, who are the people who sign of capability assessment, would increase as they note your increased learning and technical capabilities.

The general sense is that the subjects of this study did not believe there was any exclusion, as far as the dimensions of this study are concerned, in the way business is done in their work environments – rather work and decisions around the audit work to be carried out are primarily concerned with the each audit team member's technical capabilities.

5 Discussion

5.1 Conceptualizing Hofstede's Organization Culture dimensions

The framework is applied to guide in assessing the current organizational cultures prevalent in the subject-firms of study. The framework also assists in the analysis and discussion of the findings and the resolution of the problem statement.

Hofstede, Neuijen et al. (1990) determined that organizational culture is "holistic, historically determined, related to anthropological concepts, socially constructed, soft and difficult to change" (pg1). Given the historical challenges in this profession; one could reasonably assume that the culture would have been / or still is difficult to change. If historical activities are a determining factor; the historic exclusion of black trainees would consequently prove to be a challenge in current day times at these firms.

According to Hofstede et al. (1990), the scoring on these dimensions do not denote a good or bad organizational culture. The dimensions assist in assessing what type of culture an organization might have and may assist in the strategy of building towards a desired culture. Scoring is done in quantitative studies, in this case however these characteristics of these dimensions will be examined in conjunction with the main themes of the interview questions.

It must also be noted that in some instances these dimensions could be insufficient to determine and describe the necessary cultures, and in some instances not all of them could be applicable (Hofstede, 2011).

Applying Hofstede's dimensions to the data collected and the themes that emerge, the below table can be constructed to show how, if at all, the emerging themes from the data relate to the model.

Hofstede's cultural dimension	**Constructs in the dimension**	**Themes emerging from the data**
Process-Oriented vs Results-Oriented	• Means • Goals • New challenges	
Employee-Oriented vs Job-Oriented	• Employee welfare • Decision-making • Performance	• Decision-making
Parochial vs Professional	• Work-life balance • Work ethic	• Technical knowledge
Open Systems vs Closed Systems	• Communication • Access to information	• Communication
Loose Control vs Tight Control	• Internal controls • Individual autonomy	
Normative vs Pragmatic	• Customer focus • Internal processes	

Process-Oriented vs Results-Oriented

The audit firm operations are process-driven; planning the audit and audit work are done using established processes and methods. Hofstede (1998) asserts that result-oriented organizations present more challenges to their employees who in turn, put in their best effort. The audit environment is difficult to measure on this dimension, as their processes are a guideline to carrying out audit work, but each client presents different scenarios which could present challenges to the trainees assigned to that audit. To this extent, the environment can be deemed as more results-oriented as focus is placed on each client individually.

Employee-Oriented vs Job-Oriented

The cultural extreme that this dimension seeks to address is whether or not the treatment of employees is limited to the extent to which those employees can perform and deliver the required results (Hofstede, 1994). The data gathered does not sufficiently give evidence of either of these extremes within this dimension.

To the extent that this dimension deals with employees' involvement in decision-making; the data supports that most trainees feel their inputs in the decision-making process are valued. Involvement in decision-making supports that the organizational culture is one that is inclusive. The data collected in this case evidences the existence of an inclusive culture in these firms, as far as this dimension is concerned.

Parochial vs Professional

Singh et al. (1996) characterized professionalism in the workplace as those environments where every day activities are defined by a high work ethic. The data obtained evidences a professional environment across the four firms, with all trainees expected to adjust to the standards of professionalism prescribed by the firm.

Open Systems vs Closed Systems

Communication and the dissemination of information in the workplace determines whether or not the system is open or closed. The openness of an organization also eases the adjustment of newcomers in the organization (Hofstede, 1998).

Empirical research has shown that millennials view open communication as one of the three significant preferences of building work relationships and long-term satisfaction in the organization (Myers & Sadaghiani, 2010). Open communication, from the data collected, appears to be one of the fundamentals the respondents considered as a precondition to an inclusive work culture.

Loose Control vs Tight Control

Tight versus loose control environments are differentiated by the presence, or lack of, individual autonomy. In environments where the individual has the autonomy to establish how they want to execute their duties, the management would only be interested in the results achieved. Akin to the “process versus results” dimension, one would expect the environment that has loose controls to be one that is more results driven. In the audit environment, there’s an ambiguity that exists within the “process versus results” dimension, but the controls are evidently tight, as there are set processes in performing audits.

Normative vs Pragmatic

The distinction between customer-oriented business and process-driven ones is the measure between normative and pragmatic. This dimension is not applicable to this study as the question is seeks to answer is not aligned to the research questions. The study seeks to answer the question of inclusiveness of the employee, and thus only the dimensions that describe the environment and its relationship with the trainees.

The black respondents in a study conducted by (Hammond et al., 2009) indicated then that the treatment trainees were receiving from their supervisors

was different from how their white counterparts were treated. One respondent had cited that their interaction with supervisors was only about work, but interactions between the supervisors and the white trainees had some social elements in it. In this study however, no such tensions where noted. The transformation agenda is taking place even outside the corporate world, with race quotas introduced in sporting codes that were previously predominantly white, such as rugby and cricket (Business Tech, 2017). Sports can often been used as a means for social cohesion, and with more black representation in sports, this could potentially be one of the reason we have more to talk about across the racial line.

The findings in the study show that trainees do not think they have to assimilate in order to feel part of the organizational culture. Perhaps this can be explained by the fact that the majority of the trainees in articles are millennials and they have more common ground with their white counterparts than previous generations. Global influences and the trend towards a one world culture (Martins & Martins, 2012), millennials are more integrated and place value on other things such as communication in the workplace. The hypothesis that the work environment and its culture could have an impact on work performance and qualifying exams' pass rates is not supported by the data collected.

The framework as applied to the findings of the research indicated the firms are

- Employee oriented
- Have open systems
- Professional

According to this framework, none of the dimensions indicate a bad culture, they assist in determining the current status and can assist in drafting a strategy towards a desired culture and value proposition. The findings indicate open environments and systems which are inclusive of input from all trainees – according to their capabilities – which is what was shown in the decision-making theme. The respondents did not attribute the existing cultures in their

respective firms as a factor in their performance or their desire to stay on in the firms (thereby on the audit supervisor, audit manager, and audit partner track). The data also indicates that respondents understand that aligning to set behavioural and professional standards is not the same assimilating, and consequently confirming to said standard does not make them feel as though they are assimilating to an existing culture.

5.2 Limitations and Assumptions

5.2.1 Limitations & Ethical considerations

The number of trainees interviewed is much too small to give a definite conclusion on what the results suggest concerning the culture of the environment. Time was a factor in data gathering, as well as access to the trainees who were willing to participate. Due to the sensitivity of the study, potential participants feared negative outcomes in their places of employment, even though anonymity was discussed. This factor also impacted on the number of trainees willing to participate in the study.

The interview questions could have been differentiated for the different level of trainees – as some things that apply to seniors do not apply to juniors. The theoretical framework applied only addressed the research's sub-question and not the main, and as such left a gap where not all the sub-questions were addressed via use of a framework.

The bias of self-reported data must also be acknowledged. This affects the validity of the study as the respondents' responses could be deceitful and not truthful – intentional or unintentional. Hofstede, Bond, and Luk (1993) use the analogy of six blind men studying an elephant to highlight how individual perceptions of one thing vary. Whether six or fifty trainees are interviewed, it could still be tricky to amalgamate results and conclude on the culture of an organization as their individual perceptions, as well as different experiences,

would bias their responses on the matter. The findings from the data vary greatly.

Time was dedicated to talking to participants on what the research aims to achieve, as this has been shown to be an effective way to improve understanding and enhance consent (Flory & Emanuel, 2004). The interviews were conducted on a voluntary basis, with materials from the interview treated with confidentiality and anonymity.

5.2.2 Reliability and Validity

Reliability and validity has mostly been defined in research for quantitative research instruments as "(1) the degree to which a measurement, given repeatedly, remains the same (2) the stability of a measurement over time; and (3) the similarity of measurements within a given time period" Kirk and Miller (1986), (pp41-42) as cited by (Golafshani, 2003). For qualitative research Golafshani (2003) notes that quality, trustworthiness and rigor can be the equivalent of reliability an validity, and this is duly supported by Stenbacka (2001) and Davies and Dodd (2002).

The testing of reliability and validity, given the above conceptualization, depend greatly on the ability to eliminate bias by using triangulation. Golafshani (2003) notes the complexity that comes with this and suggests researchers "involve several investigators or peer researchers' interpretation of the data at different time or location" (pp.604) to test for validity. Due to time constraints, the above was not tested, and results were taken at face value.

5.2.3 Assumptions

It was assumed that all the participants would answer honestly and truthfully and that their participation in the study indicated their interest in the subject matter. It was assumed that the interest on the participants in the study was

linked to their interest in assessing their work environments critically, possibly discovering new ways to create inclusive spaces within those environments.

It was assumed that the trainees would, having already worked on audits – even the first years, have a more learned view of their work environments as far as diversity is concerned as well as the potential advantages and disadvantages of such diverse spaces.

5.3 **Recommendations**

Audit firms take in trainees every year, mostly into first year articleship, and a few moving across firms during their articleship. The make-up of most firms would be that senior managers and partners are GenerationY and babyboomers, while supervisors and trainees would be GenerationX (millennials). Perhaps the gaps that exist in research on the culture of audit firms could be a study to determine the relationship, in the audit context, between the generations found in one corporate environment. Here, a researcher would need to determine how each generation prefers to do work, documenting the differences and how that ultimately impacts the audit work and the client. The millennials favour flexi-time schedules but is this plausible for audit assignments where time is a limited and costly resource.

Given the fluidity of the concept of organizational cultures; there is a gap in research for defining and measuring culture specifically in audit firms. This could be honed to focus specifically on the effect of high staff turnover rates on culture – such as exists in audit firms where trainees are contracted only for a three-year period. The researcher can set out to examine solely the reasons for trainees opting to go outside of public practice once their training is complete versus those who choose to stay and become audit supervisors.

The profession is still not churning out enough black chattered accountants. There are studies that have identified high school education as inadequate causing higher dropout rates for students who register at University for the CA

path. There is room for further investigative studies on whether or not other factors exist beyond this one that affect those who enter training having completed their degrees but struggle to complete the APC. A study could investigate what issues exist that affect the trainees without presupposing a specific problem.

6 Conclusions

This paper presented evidence from literature on the evolvement of the auditing profession in South Africa, and its advancement of black professionals in the post-apartheid era in the country. An overview is given on organizational culture, inclusion or exclusion in the workplace, and the experiences of black professionals in these environments. The purpose of this overview is to highlight the gaps in research that exist; determining whether or not the cultures in this profession has integrated black professionals, and how so, since the abolishment of apartheid rule.

The data collected was inconclusive as far as answering the research question affirmatively. However; it was evident that the issues that trainees raised a few years ago – as documented by (Wiese, 2006), still exist but are not a point of serious concern for the trainees. The views the respondents gave on inclusion and integration indicated their value systems are different, and perhaps this can be attributed to generational gaps.

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