Trainee accountants' perceptions of factors that promote employee engagement in a South African audit firm

Kara Klopper

A research report 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

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ABSTRACT

Trainee accountants' work experience is largely affected by the nature of the work environment as well as the poor economic climate South Africa is facing (van der Westhuizen, 2014). Given the concern around the lack of employee engagement globally (especially amongst millennials) management is faced with the problem of how to adapt their strategies and policies so as to enhance engagement amongst trainee accountants. This is particularly relevant given that millennials have different needs to those of other generations (Gallup, 2016).

Research was performed to identify the fundamental factors that trainee accountants perceive would promote employee engagement in a South African audit firm. The researcher made use of a qualitative research strategy, where a single case study was used.

Data was collected using primary sources (Kumar, 2014), which consisted of a sample of fifteen trainee accountants. The methodological approach that was adopted in this research design was the use of semi-structured interviews. These were analysed using themed content analysis.

Trainee accountants perceive that rewards and recognition, having a positive workplace climate, supportive co-workers, having a purpose and continued personal development or opportunities for development are the significant factors that would enhance engagement amongst trainee accountants within a South African audit firm.

Based on the conclusions drawn, it is recommended that human resource management of the accounting firm adapt their policies, procedures and initiatives using the significant factors identified by trainee accountants to enhance employee engagement amongst trainee accountants and to reduce employee turnover.

DECLARATION

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

Kara Klopper

Signed at: Saxonwold, Johannesburg

On the 22nd day of June 2017.

DEDICATION

I dedicate this research to my father, Johann Vorster, who has generously and lovingly given me the opportunity to complete the MBA degree. This would not have been possible without his incredible support.

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CHAPTER 1. INTRODUCTION

1.1 Purpose of the study

The purpose of the research is to identify the fundamental factors that trainee accountants perceive would promote employee engagement in a South African audit firm and to make recommendations on best practices based on the research findings to human resources management to enhance engagement amongst trainee accountants.

The context of the research and the literature review aims to provide a contextual overview of trainee accountants in the audit industry in South Africa; the nature of the environment of the industry; the engagement of employees globally with a specific focus on trainee accountants within an audit firm in South Africa; and finally, to explore the factors that affect engagement.

1.2 Context of the study

To qualify as a Chartered Accountant (CA) in South Africa, the South African Institute of Chartered Accountants (SAICA) requires that a trainee accountant who has successfully completed and obtained a Certificate in the Theory of Accounting (CTA), complete a learnership programme. This learnership programme is completed at a registered training office (such as an audit firm) and is completed over a period of three years. During the three years, a trainee accountant needs to pass two qualifying board examinations and achieve specific competencies. After successful completion of the before mentioned conditions, the learnership agreement is terminated, the trainee accountant applies to SAICA to register as a CA, and the trainee accountant applies for permanent employment (whether it be with the registered training office such as an audit firm, or elsewhere) (SAICA, 2015).

A learnership programme is therefore not strictly considered to be permanent employment but rather fixed contract employment as the duration of the employment is limited to three years, after which successful completion of the programme automatically terminates the employment contract. The relationship between the trainee accountant and the employer is expected to be different from the relationship between a permanent employee and the employer. The transactional relationship of a trainee accountant is expected to be short term and is focussed on the successful completion of the learnership programme, as opposed to the long-term nature of employment and the value added by the employee.

The audit industry is dominated by the so called Big Four accounting firms, which is comprised of Deloitte, KPMG, PricewaterhouseCoopers (PwC) and Ernst & Young (EY). It is stated that between 80% and 90% of the global audit revenue can be attributed to the Big Four firms, of which the South African revenue attributed to the Big Four firms amounts to 75% of the revenue generated in South Africa (Ryan, 2012; Hannington, 2012). By the end of 2014, 95% of the 500 largest companies globally were already committed to and audited by the Big Four firms (Florez, 2016).

Not only does the dominance of the Big Four firms give them an advantage in the competitive market and create entry barriers to smaller and medium sized firms, but it also gives rise to potential drawbacks. The working conditions and environment of the industry, are an area of particular concern.

The working conditions within the financial services industry were originally believed to be healthier than other industries; however, this was not an accurate reflection (van der Westhuizen, 2014). The working conditions of the industry are characterised by increased stress, long working hours, tight reporting deadlines, extensive use of technology such as computers (van der Westhuizen, 2014) and long periods of inactivity (due to the extensive desk work performed). Van der Westhuizen (2014) argues that the nature of the environment has a negative impact on the mental and physical well-being of the employee.

The audit industry is no different to the financial services industry which is described above. Due to the number of clients and the profile of the clients to whom these Big Four audit firms provide services, the auditing firms are constrained by the same working conditions as their clients. Failure to adhere to the standards set by their clients, could result in damage to their reputation and could compromise their dominance within the industry.

The poor economic climate within which South Africa currently finds itself, creates added pressure to employees at audit firms (van der Westhuizen, 2014). At the end of the first quarter of 2016, the South African Gross Domestic Product (GDP) contracted by 1.2% (Statistics South Africa, 2016a), the Consumer Price Index (CPI) was reported as 6.1% (Statistics South Africa, 2016b) and the exchange rates continued to be volatile. In addition to this, the credit ratings issued by the rating agencies S&P Global and Fitch Ratings Ltd. were BBB-, indicating the lowest investment-grade level (Gumede & Mbatha, 2016), leaving many South Africans pessimistic about the immediate future. Given this negative outlook, the risk of fraud, which is evident in the misrepresentation or omission of incomes and the misstatement of assets, is of great concern to auditors.

The nature of the work environment of the industry combined with the poor economic climate South Africa is currently facing, both play a critical role in the employee’s work experience (van der Westhuizen, 2014). As a result of these conditions, concern has been raised around the level of employee engagement and subsequent employee turnover (van der Westhuizen, 2014).

Gallup performs extensive research on employee engagement. In its latest study called “The State of the Global Workplace: Employee Engagement Insights for Business Leaders Worldwide” (2013), Gallup highlights that only 13% of employees across 142 countries are engaged, 63% are not engaged and 24% are actively disengaged. Gallup (2013) defines engaged employees as those who are actively involved in their work and those who display high levels of commitment and passion. The employees that are not engaged and disengaged are said to be emotionally disconnected and display low levels of productivity (Gallup, 2013). Those that are not engaged, perform their daily work, but with no energy, whilst those that are disengaged are not happy with the work they are doing and are actively living out these emotions (Gallup, 2013).

In a more recent study performed by Steelcase (2016) which was conducted with 12,480 participants in 17 countries (of which South Africa was one), it was found that only approximately one third of the global participants are engaged in the workplace, one third neither engaged nor disengaged, and the remaining third disengaged. Furthermore, only 13% (South Africa: 19%) of all global workers are highly engaged and 11% (South Africa: 10%) of all global workers are highly disengaged (Steelcase, 2016).

In addition to the apparent lack of employee engagement, employee turnover is another area of concern (van der Westhuizen, 2014). The characteristics of the millennial generation is particularly relevant, given that most new employees employed at audit firms are trainee accountants, generally younger than 31 years of age (van der Westhuizen, 2014).

Millennials have been found to have different needs to those of other generations. Gallup (2016) explains that millennials do not show a great deal of attachment to organisations, culture and traditions and as such, they are likely to change jobs frequently. In fact, Gallup (2016) research shows that 21% of millennials changed jobs in the past 12 months, which costs the US around $30.5 billion annually and is three times as often as employees from other generations.

Gallup (2016, p. 4) suggests that "millennials strive for a life well-lived". This includes having a job where they are engaged (both emotionally and behaviourally), where they are healthy, fit, financially stable, socially stimulated and living a purposeful life (Gallup, 2016). This is highlighted through research that indicates that only 29% of millennials employed in the US are reported as being engaged in their workplace (Gallup, 2016).

Consequently, there is an increasing concern around the lack of employee engagement which often leads to employee turnover, as seen in the case of the millennial generation. Gruman and Saks (2011) suggest that employee engagement drives performance and as such is an input into effective performance management. Given the difficult economic conditions, firms cannot afford to spend unnecessary time and money on staff turnover. Instead, firms should be proactive in their approach and implement policies and procedures which aim to increase engagement in an effort to retain staff.

Therefore, management is posed with a problem of how to modify their strategies and culture to engage employees effectively (specifically young millennials such as trainee accountants) to meet the needs of these employees so as to engage them, retain key talent, decrease staff turnover and cut costs in an attempt to remain competitive given the current economic environment.

The context of this research report has largely been adapted and modified from research conducted by Van der Westhuizen (2014) which focusses on the antecedents of variance of employee engagement and turnover intention in audit firms operating in the South African financial services industry.

1.3 Problem statement

The problem this research will investigate is to identify the fundamental factors that trainee accountants perceive would promote employee engagement in a South African audit firm.

Given the nature of the research, there is a large focus on the millennial generation trainee accountants.

1.4 Significance of the study

A review of the literature reveals that employee engagement is a global concern (Gallup, 2013). Recent research performed by van der Westhuizen (2014) on the financial services industry (particularly employees of audit firms) found the following:

- “There is a level 4 employee engagement among employees employed by audit firms operating in the South African financial services industry. This implies that employees experience feelings of engagement at least a couple of times a month;

- Employees employed by audit firms operating in the South African financial services industry have a medium level of turnover intention. This implies that a reasonable number of these employees contemplate alternative employment opportunities" (pp. 72-73).

Given the low level of engagement and medium level of turnover intention amongst employees employed in audit firms, human resources management need to implement policies and procedures to engage employees. This requires further research into the factors that engage employees in an audit firm.

Insync Surveys (2009) performed a study that found that employees in different demographic groups have different opinions on the factors that engage them in the workplace. Therefore, to increase the level of employee engagement in a firm and to improve the chances of successful implementation, Insync Surveys (2009) suggest that the policies and procedures are customised to meet the needs of the different target groups.

Insync Surveys (2009) reported on three key findings on employee engagement:

- "The career stage (career starters versus employees closer to retirement) suggests moderate differences in the factors relating to employee engagement;
- Gender (male versus female) suggests only slight differences in the factors relating to employee engagement and;
- Tenure (new starters versus longer serving employees) suggests slight differences in the factors relating to employee engagement" (p. 4).

Therefore, the factors enhancing employee engagement within an audit firm will be different depending on the demographics of the group of people (Insync Surveys, 2009). This is especially true when considering the career stage where there were moderate differences in the factors relating to employee engagement. Because career starters such as trainee accountants are different to employees closer to retirement when it comes to factors engaging them, it is not appropriate to apply the same initiatives to all the employees of the audit firm, as the various demographic groups place different levels of importance on these factors.

If blanket wide initiatives are applied, the outcomes will be less successful than if initiates were individually applied to the respective demographic groups.

Due to the size of the intake of trainee accountants annually, the nature of millennials not showing high levels of commitment to organisations and their low reported levels of engagement, it is suggested that audit firms prioritise the engagement of this demographic group. This research thus aims to focus on the trainee accountants as a demographic group. Because of the focus, the outcomes of this research and the implementation thereof would more likely be successful as it is tailored specifically to trainee employees.

The study will provide guidance to the human resources management of the audit firm on the factors that would enhance engagement within the demographics of the trainee accountants. These factors could be used as a basis to adapt policies, procedures and initiatives to enhance employee engagement amongst the trainee accountants.

Engaged trainee accountants are more likely to remain with the firm and this retention of staff enhances continuity within the assurance teams. This limits the external hiring of employees and reduces retraining costs. As auditing requires an understanding of the client’s business, processes and controls, knowledge is often lost if provision is not made for knowledge documentation and retention when a trainee accountant leaves the firm.

This feeds directly into the importance of building client relationships. Good client relationships enhance the ease and speed of providing the service and leads to continued future business through good client experiences and satisfaction. This relationship develops over a period and as such, requires continued time and effort. When knowledge is not retained by trainee accountants, clients often get frustrated with having to explain the processes again and this hinders the client’s experience. Clients also benefit from the relationships as this speeds up the audit process and results in reduced audit fees. Therefore, the importance of the relationship is reciprocal.

In general, engaged employees perform more effectively and are committed to their work: they become enthusiastic about their work and take pride and ownership in it (Insync Surveys, 2009). Steelcase (2016) also highlights that employee engagement "fuels organisations during times of economic growth and, more critically, when market conditions are uncertain and volatile" (p. 7). As such, given South Africa's current economic conditions, employee engagement will be valuable to the sustainable competitiveness of the audit firm.

Finally, this research also adds to the limited academic research that is available on employee engagement in audit firms in South Africa.

1.5 Delimitations of the study

The research performed will be subject to the following delimitations:

- The research will be performed within the financial services sector, specifically within an audit firm which forms part of the Big Four accounting firms;
- This research will be conducted on employees who are at a trainee accountant level (see definitions); therefore, the research is only relevant to employees at this level;
- A qualitative research case study approach will be followed and employees from one audit firm will be interviewed, which means that the results of this research cannot be inferred onto the entire population of trainee accountants at all the Big Four audit firms in South Africa;
- The research will focus on factors that enhance employee engagement, and not factors which hinder engagement;
- The research will be conducted on trainee accountants who are employed by the audit firm's main offices, which are in Johannesburg and Pretoria, Gauteng. Although this is not seen as a delimitation, this is further discussed under Chapter 3, Research Methodology. The findings of the study could be appropriate to other major geographical areas in South Africa in which the audit firm operates.

1.6 Definition of terms

The following definitions aid in the understanding of the study:

Trainee accountant – an employee who is completing a learnership programme as part of becoming a Chartered Accountant (CA); this three year learnership programme is referred to as a training contract and can be completed at any registered training office (SAICA, 2015). Trainee accountants are often referred to as ‘article clerks’, however, due to the inconsistency of the terms used between firms, the term ‘trainee accountants’ will be used.

Employee engagement – “the harnessing of organisations members’ selves to their work roles; in engagement, people employ and express themselves physically, cognitively, and emotionally during role performances” (Kahn, 1990, p. 694); or the opposite of job burnout (Maslach, Schaufeli, & Leiter, 2001).

Millennial – a generation of individuals “born between 1977 and 1992” (Society for Human Resource Management, 2004, as cited in Glass, 2007, p. 99).

1.7 Assumptions

The following assumptions will be made in the execution of the research performed:

- Access will be granted by the audit firm to perform the qualitative research in the form of interviews with trainee accountant employees. A high degree of confidentiality will be maintained throughout the research performed (including names of participants and responses received);
- The participants will have a basic understanding of employee engagement to be able to answer the questions in the interview accurately and appropriately. The definition of employee engagement will be discussed with the participant before the interview, both by way of email and as part of the interview performed. Background information relating to the study will also be discussed with the participants before the interview is performed;

- The participants will have an interest in the research and will answer the questions to the best of their ability to contribute to the understanding about employee engagement and to add value to the research performed in their field of work;
- The participants will answer the questions honestly and fairly so as not to purposefully compromise the outcome of the study performed;
- The participants will be able to clearly articulate what they believe contributes to the engagement of employees and the researcher will be able to interpret this correctly;
- The researcher will not be bias towards the outcome of the research performed. Reliance will be placed on a combination of the literature review and the results obtained from the qualitative research performed. This will then be used to report findings from the research performed;
- The researcher will be objective in the qualitative research performed and will be consistent throughout all the interviews performed. The interview will be designed in such a way to prevent the researcher from being subjective or influencing the participant by leading him/her towards giving a certain expected response. Every participant will therefore have a similar basic interview structure;
- The 15 semi-structured interviews, along with the literature review, will provide sufficient information to accurately report on the findings of the research performed.

CHAPTER 2. LITERATURE REVIEW

2.1 Introduction

The focus of the literature review is on employee engagement. The aim of the literature review is to contribute to the context and understanding of employee engagement through the examination of literature and previous research performed on the topic. This will support the identification of the research question relating to the purpose of this research.

The literature review commences with the background and definition of employee engagement, given the lack of a coherent and commonly accepted definition (Gruman & Saks, 2011; Saks & Gruman, 2014). The definitions form the foundations of the three theories designed around employee engagement, which are explored in further detail. Based on the theories of engagement, a discussion relating to the measurement of engagement follows.

Given the background information, this paper explores the benefits of engagement supporting the purpose of the research. This is followed by a discussion of the factors enhancing employee engagement based on the antecedents of employee engagement and former research findings.

2.2 Definition of employee engagement and background discussion

Employee engagement has created great interest amongst researchers over the past few years and much research has been performed on this subject since (Saks & Gruman, 2014). This can be attributed to the fact that employee engagement is said to be one of the key success factors of organisations and assists organisations in creating a sustainable competitive advantage (Gruman & Saks, 2011; Macey, Schneider, Barbera, & Young, 2009 as cited in Saks & Gruman, 2014).

Current literature is inconclusive over the definition of employee engagement (Gruman & Saks, 2011; Saks & Gruman, 2014). However, two definitions of employee engagement have been used extensively in literature. The first definition used in literature dates to 1990 and relates to that of Kahn (Saks & Gruman, 2014). Kahn (1990) defines employee engagement as “the harnessing of organisations members’ selves to their work roles; in engagement, people employ and express themselves physically, cognitively, and emotionally during role performances” (p. 694). In contrast, Kahn (1990) defines disengagement as “the uncoupling of selves from work roles; in disengagement, people withdraw and defend themselves physically, cognitively, or emotionally during role performances” (p. 694).

Kahn (1990) bases his definition on the principle that “people occupy roles to varying degrees” (p. 692) and specifically refers to the level of psychological presence whilst performing a role. Kahn (1990) uses the ‘self-in-role’ concept and explains that people can purposefully vary the degree with which they use their selves in their performance of their role, be it physically, cognitively or emotionally. Kahn (1990) proposes that there is a direct relationship between the degree of using the self and the outcome of the performance. This must however be seen within the boundaries of who the person is and the role which they occupy (Kahn, 1990).

Rich et al. builds on Kahn definition by explaining that employees are engaged when “they are investing their hands, head and heart in their performances” (2010, as cited in Saks & Gruman, 2014, p. 157). This highlights that the engaged individual is committed to investing their entire holistic selves in the performance of their role (Saks & Gruman, 2014).

The second definition refers to literature around job burnout. Job burnout is defined as being the “positive antithesis of job engagement” (Maslach et al., 2001, p. 416). As such, Maslach et al. (2001) described job burnout and job engagement as follows:

> What started out as important, meaningful, and challenging work becomes unpleasant, unfulfilling, and meaningless. Energy turns into exhaustion, involvement turns into cynicism, and efficacy turns into ineffectiveness. Accordingly, engagement is characterised by energy, involvement and efficacy – the direct opposites of the three burnout dimensions (p. 416).

The energy, involvement and efficacy as described by Maslach et el., is further reinforced by the definition provided by Schaufeli, Salanova, Gonzalez-Roma & Bakker (2002), which states that engagement is a "positive, fulfilling, work-related state of mind that is characterised by vigour, dedication, and absorption" (p. 74). In this definition, *vigour* refers to the energy and mental dedication that is invested in the work; *dedication* refers to the commitment, enthusiasm and pride that is invested; and *absorption* refers to the level of attachment and concentration that is dedicated to the work (Schaufeli et al., 2002).

Even though literature is inconclusive over the definition of employee engagement, Macey & Schneider (2008, as cited in Gruman & Saks, 2011) note that all the definitions display the following common features:

- Organisations and management want employee engagement;
- Employee engagement has a purpose in an organisation;
- Employee engagement displays characteristics of energy, enthusiasm, commitment and determination.

2.3 Overlap with other constructs

Although there is no commonly accepted definition relating to employee engagement, literature proposes that employee engagement often overlaps with other constructs such as job satisfaction, organisational commitment and job involvement (Maslach et al., 2001) and that a clear distinction is to be made between these concepts (Christian, Garza, & Slaughter, 2011).

2.3.1 *Job satisfaction*

Job satisfaction is defined as “the extent to which work is a source of need fulfilment and contentment, or a means of freeing employees from hassles or dissatisfiers” (Maslach et al., 2001, p. 416). As such, it is a personal feeling and does not involve an employee’s connection with the work itself (Maslach et al., 2001) or a feeling resulting from the performance of the work (Christian et al., 2011). Job satisfaction relates more to the characteristics and conditions of the work itself (Brief & Weiss, 2002, as cited in Christian et al., 2011).

2.3.2 *Organisational commitment*

Maslach et al. (2001) describes organisational commitment as “an employee’s allegiance to the organisation that provides employment” (p. 416). Consequently, organisational commitment is distinguished from employee engagement as it relates to the emotional connection between the employee and the organisation (Christian et al., 2011), rather than to the connection the employee has with the work itself (Maslach et al., 2001).

2.3.3 *Job involvement*

The last construct to distinguish from employee engagement relates to job involvement. Maslach et al. (2001) describes job involvement as “similar to the involvement aspects of engagement with work, but does not include the energy and effectiveness dimensions” (p. 416). Christian et al. (2011) distinguishes job involvement from employee engagement in two ways: firstly, that it only relates to a part of engagement, rather than the whole; and secondly, that it refers to the magnitude to which the job coincides and correlates with the individual identity.

Hence, employee engagement is seen to be a more holistic construct that requires commitment of the entire self; is focussed on the actual tasks performed and requires complete dedication from the individual (Saks & Gruman, 2014).

2.4 Theories of employee engagement

The theories of employee engagement are mainly derived from the research performed and the definitions of engagement. Three theories are apparent in literature: one theory is based on Kahn's study of engagement and disengagement; and two theories are based on the concept of job burnout and includes a theory using the Job Demands–Resources (JD-R) model (Saks & Gruman, 2014).

2.4.1 *Kahn's ethnographic study*

During two studies performed by Kahn (1990) on separate groups of participants, it became apparent that three psychological conditions influence the performance of an individual's role. These three psychological conditions include meaningfulness, safety and availability (Kahn, 1990). Kahn (1990) suggests that employees ask themselves three questions based on the conditions, and depending on the answers, determine their level of engagement. The three questions are "(1) How meaningful is it for me to bring myself into this performance? (2) How safe is it to do so? (3) How available am I to do so?" (Kahn, 1990, p. 703).

To understand these three conditions, the conditions need to be explored.

Psychological meaningfulness:

Kahn (1990) describes meaningfulness as "a feeling that one is receiving a return on investments of one's self in a currency of physical, cognitive, or emotional energy" (pp. 703-704). Kahn (1990) further claims that meaningfulness is particularly evident when an employee feels "worthwhile, useful and valuable", and therefore "not taken for granted" (p. 704).

Psychological safety:

Kahn (1990) classifies safety "as feeling able to show and employ one's self without fear of negative consequences to self-image, status, or career" (p. 708). In other words, people feel safe when they believe that their engagement would not cause suffering (Kahn, 1990). Unpredictability and uncertainty is often seen as a cause of non-engagement (Kahn, 1990).

Psychological availability:

Kahn (1990) describes availability as "the sense of having the physical, emotional, or psychological resources to personally engage at a particular moment" (p. 714). The work and social demands that an individual experiences, can therefore limit the resources available to the individual depending on how demanding these are (Kahn, 1990).

Refer to Chapter 2.5.4 for more details on the studies performed by Kahn.

2.4.2 *Job burnout*

Based on the concept of engagement being the opposite of burnout, Maslach et al. (2001) suggests that engagement could be defined as the opposite of the results obtained from job burnout in the assessment of six areas of work life and the degree of the fit between those areas of work life and the individual.

The six areas of work life include workload, control, reward, community, fairness, and values (Maslach et al., 2001). Job burnout is classified as an incongruity between the individual and the six areas of life; engagement is classified as the opposite and, as such, constitutes a fit between the individual and the six areas of life (Maslach et al., 2001). Saks & Gruman (2014) thus summarises engagement as "sustainable workload, feelings of choice and control, appropriate recognition and reward, a supportive work community, fairness and justice, and meaningful and valued work" (p. 161).

2.4.3 *Job Demands-Resources (JD-R) model*

This model is also based on the job burnout definition of engagement (Saks & Gruman, 2014). The model shows the development of burnout that happens through two ways. The first way is related to high job demands which bring about exhaustion and the second is related to low job resources which bring about a lack of engagement (Saks & Gruman, 2014). As engagement is the opposite of burnout, engagement will occur when the opposite happens: there are low job demands and a great availability of resources.

To clarify, job demands are classified as the “physical, psychological, social, or organisational features of a job that require sustained physical, mental, and/or psychological effort from an employee” (Saks & Gruman, 2014, p. 161). Examples include work overload and time pressure (Saks & Gruman, 2014). Job resources on the other hand refer to the “physical, psychological, social, or organisational features of a job that are functional in that they help achieve work goal; reduce job demands; and stimulate growth, learning, and development” (Saks & Gruman, 2014, p. 161). Examples include pay, role clarity and task significance (Saks & Gruman, 2014).

2.5 Measures of employee engagement

The following section discusses the different measures of employee engagement and the critique thereof.

2.5.1 *Methods of measurement*

Literature positions seven measures of employee engagement (Saks & Gruman, 2014). The measures of engagement are based on scales that have been developed based on the various theories of employee engagement and include amongst others, the Utrecht Work Engagement Scale (UWES), with 17 measures or 9 measures (Schaufeli, Bakker, & Salanova, 2006, as cited in Saks & Gruman, 2014) of engagement.

In addition to the beforementioned measures, Saks & Gruman refer to other methods, such as Gallup’s engagement survey (Harter, Schmidt, & Hayes, 2002, as cited in Saks & Gruman, 2014) which has been used extensively in the research performed by Gallup. However, this survey is more focussed on management practices (Saks & Gruman, 2014).

2.5.2 *Critique around measurement*

Macey et al. (2009, as cited in Gruman & Saks, 2011) states that employee engagement surveys are commonly used as a method to measure the level of engagement within a firm and to assess factors that could possibly improve engagement levels. The outcomes of the surveys are used in the planning process of employing initiatives, policies and procedures to drive engagement (Gruman & Saks, 2011).

Although surveys are useful in measuring the level of engagement of an organisation or industry, they have the following limitations (Gruman & Saks, 2011):

1. Evidence shows that employees could be bias in reporting on their level of engagement and performance;
2. Potential factors that enhance or improve employee engagement might only be perceived as important by a certain group of individuals and might not necessarily apply to the group as a whole;
3. Amendments to factors enhancing employee engagement are only effective when all systems, policies and procedures are coherent and integrated with one another;
4. Surveys provide results on the organisation as a whole and does not allow the organisation to customise the development and feedback to specific individuals. Therefore, it is difficult to monitor individual progress as initiatives are implemented in the organisation.

Due to the limitations in the traditional and generally used measures of engagement, it is deemed necessary to find an alternative way to identify factors that influence employee engagement, especially when considering a particular group of employees within an organisation.

2.5.3 *Measurement results from previous research performed*

This study is focused on the identification of factors that enhance employee engagement. Accordingly, previous research performed on the measurement of employee engagement in the South African audit industry (van der Westhuizen, 2014) will be used to represent the measurement of employee engagement amongst trainee accountants.

The research performed on the measurement of employee engagement in the South African audit industry is relevant as the research includes the following (van der Westhuizen, 2014):

- The data was collected from employees employed by audit firms operating in the South African financial services industry;
- The firms were mainly focussed on providing auditing and accounting services;
- The sample included participants who were audit interns and audit managers;
- The average age of the participants were 26.53 years old;
- The organisational tenure included participants with less than 1 year at the firm to more than 3 years at the firm, with 78.52% of participants having between 0 and 3 years' experience.

Using the Utrecht Work Engagement Scale (UWES-9), van der Westhuizen (2014) obtained the following results with regards to employee engagement:

> The total mean score obtained for employee engagement was 3.92 (SD = 0.97), which indicates a level 4 employee engagement among employees employed by audit firms operating in the South African FSI. This implies that employees experience feelings of engagement at least a couple of times a month (p. 72).

The score obtained above can be interpreted using Table 1 on page 20 (van der Westhuizen, 2014, p. 71).

Table 1: Scoring Template for UWES Mean Scores (van der Westhuizen, 2014, p. 71)

Mean Score	Mean
1 – feels engaged once a year or less	0.00 to 0.99
2 – feels engaged at least once a year	1.00 to 1.99
3 – feels engaged at least once a month	2.00 to 2.99
4 – feels engaged at least a couple of times a month	3.00 to 3.99
5 – feels engaged at least once a week	4.00 to 4.99
6 – feels engaged a couple of times per week or daily	5.00 to 6.00

The UWES measurement model used above is based on the concept of burnout and has been the primary method used in research to measure engagement (Saks & Gruman, 2014). However, Saks & Gruman (2014) warns that the validity of the UWES model has been questioned and that an alternative method of measuring employee engagement needs to be employed that is more in line with Kahn's theory.

2.5.4 *Alternative research methods*

The research performed by Kahn provides an alternative method that can be considered when explicitly considering the factors that enhance engagement.

Kahn performed two qualitative studies in which he investigated the work conditions that led to employees either being engaged or disengaged (Kahn, 1990).

Kahn used qualitative methods of research in both study groups; collecting data from 16 counsellors in the summer camp study and 16 firm members in the architecture firm study (Kahn, 1990). The data collected from the studies included a variety of qualitative data methods, focussing mainly on structured in-depth interviews, whilst being supported by other methods such as observation (Kahn, 1990).

The interviews followed a similar format, where the theory was used as a foundation on which to base the questions. Introductory questions were asked first followed by questions where participants had to recall instances where they were engaged and disengaged; how they would have reacted in the same instance if they were at home and again if they were in work context; and examples where they would have felt the same, regardless of where they were. All the interviews for the purpose of the studies were recorded and were between 40 and 90 minutes in length (Kahn, 1990).

As part of the analysing, the data was transcribed, read and categorised as either engagement or disengagement, after which the concepts were analysed using more complex models and ways of analysis to analyse the behavioural and psychological conditions (Kahn, 1990).

2.6 Consequences of employee engagement

As previously mentioned, the importance of employee engagement lies within the perceived consequences and the benefits it provides. Employee engagement can benefit or hinder both the employee and the organisation in a magnitude of ways (Saks & Gruman, 2014). The consequences are mainly measured by the correlation (positive or negative) that engagement has with certain outcomes (Saks & Gruman, 2014).

2.6.1 *Employee related outcomes*

In terms of employee related outcomes, Saks & Gruman (2014) has found that engagement has had a positive correlation with the following outcomes on employees (and can thus be seen as a benefit):

- Job attitudes "e.g. job satisfaction and organisational commitment" (Saks, 2006, as cited in Saks & Gruman, 2014, p. 169). It is suggested that this commitment is due to intrinsic and extrinsic motivation that is derived from having job resources which encourage employees to achieve certain goals and targets (Xanthopoulou, Bakker, Demerouti, & Schaufeli, 2009). However, care should also be taken to distinguish job satisfaction from employee engagement – this is addressed in Chapter 2.3.1.

- “Job performance and organisational citizenship behaviour” (Saks, 2006, as cited in Saks & Gruman, 2014, p. 169);
- “Health and wellness outcomes” (Cole, Walter, Bedeian, & O'Boyle, 2012, as cited in Saks & Gruman, 2014, p. 169);
- Greater “commitment, health, performance, and lower turnover intentions” (Halbesleben, 2010, as cited in Saks & Gruman, 2014, p. 169);
- “Task performance and contextual performance” (Christian et al., 2011). This ties in with Kahn’s theory of employees investing their entire selves into their performance (1990). As they invest themselves fully, they are more likely to understand their work and their role better, which would lead them to perform work with a better understanding, connect with the work and go beyond what is expected of them (Christian et al., 2011).

In addition, Insync Surveys (2009) suggests that employees perform more effectively, take ownership in their work and become more enthusiastic when they are engaged. In addition to having high levels of energy, Xanthopoulou, Bakker, Demerouti, & Schaufeli supports that employees are more enthusiastic (2009). They are also “more productive, more profitable, better at engaging customers, less likely to leave the organisation, less likely to be involved in workplace accidents, less prone to absenteeism, and less likely to be a source of inventory shrinkage” (Konrad, 2006, as cited in Insync Surveys, 2009, p. 7).

In contrast, Saks & Gruman (2014) has found that engagement has had a negative correlation with the following outcomes relating to employees (and as such is considered to be a drawback):

- Turnover intentions (Saks, 2006, as cited in Saks & Gruman, 2014);
- Interference with family (Halbesleben, Harvey, & Bolino, 2009, as cited in Saks & Gruman, 2014).

Overall, the benefits seem to outweigh the drawbacks when specifically looking at the employee as an individual.

2.6.2 *Organisational outcomes*

Employee engagement also has organisational outcomes which are also measured by means of correlations. Positive correlations were found with multiple business outcomes, such as “customer satisfaction, productivity, profitability, turnover and safety” (Harter et al., 2002 as cited in Saks & Gruman, 2014, p.169); as well as a greater return on assets, enhanced profitability and an increase in shareholder value (Macey et al., 2009, as cited in Saks & Gruman, 2014).

Insync Surveys (2009) provides further positive organisational outcomes including “customer engagement, improving sales and profit as well as decreasing costs” (Lockwood, 2006, as cited in Insync Surveys, 2009, p. 7).

2.6.3 *Opposite of burnout*

With engagement considered to be the opposite of burnout, many implicit consequences come to light. These include health and well-being factors such as “lower anxiety, depression and stress” (Saks & Gruman, 2014, p.169).

Macey et al., (2009) summarises employee engagement well when indicating that employee engagement is the key to competitive advantage and unlocks the organisation’s success.

2.7 Enhancing employee engagement

Contrary to the apparent benefits of employee engagement within a firm, research has found that a low percentage of employees are actually engaged (Steelcase, 2016; Gallup, 2013). In fact, Steelcase (2016) finds that only one third of the global workforce is engaged within their workplace. For this reason, it is important to consider the factors that enhance employee engagement in addition to the methods of measuring engagement to enable organisations to leverage off the benefits it delivers.

2.7.1 *Antecedents of employee engagement*

The JD-R model provides the foundation for most research on antecedents of employee engagement (Saks & Gruman, 2014). Most antecedents are related to either job resources or job demands; where employee engagement is mainly positively related to job resources and negatively related to job demands (Saks & Gruman, 2014).

Factors positively related to employee engagement:

Most job resources and challenging job demands are positively related to employee engagement (Saks & Gruman, 2014). This is particularly relating to theory where human nature is to seek resources (both conditions and personal resources) and then to protect these (Xanthopoulou et al., 2009). In contrast, Xanthopoulou suggests that people experience stress when they are unable to obtain resources after having invested time and effort into finding it (2009).

According to studies performed, the following is a summary of job resources, challenging demands, leadership and individual differences that are positively related to employee engagement (these are addressed in detail afterwards):

- “Autonomy or job control, supportive co-workers, coaching, feedback, and opportunities for development” (Bakker, Albrecht, & Leiter, 2011; Bakker, Hakanen, Demerouti, & Xanthopoulou, 2007; Mauno, Kinnunen, & Ruokolainen, 2007; Xanthopoulou, Bakker, Demerouti, & Schaufeli, 2009, as cited in Saks & Gruman, 2014, p. 167);
- “Autonomy, task variety, task significance, feedback, problem solving, job complexity” (p.99) and social support; additionally, leadership forms such as transformational leadership and the quality of leader-member exchange (Christian et al., 2011);
- “Transformational leadership, empowering leadership, and leader-member exchange” (p. 167) as leadership styles (Bakker et al., 2011; Macey & Schneider, 2008, as cited in Saks & Gruman, 2014);

- “Autonomy, feedback, opportunities for development, positive workplace climate, recovery, rewards and recognition, support, job variety and work role fit” (p. 167); as well as “job responsibility, time urgency and workload” (p. 167) which all constitute challenge demands (Crawford, LePine, & Rich, 2010, as cited in Saks & Gruman, 2014);
- Individual differences including “self-evaluations, conscientiousness, positive affect and proactive personality” (Bledow, Schmitt, Frese, & & Kuhnel, 2011; Christian et al., 2011; Rich et al., 2010; Saks & Gruman, 2011, as cited in Saks & Gruman, 2014, p. 167).

In terms of autonomy, support, coaching, performance feedback and development opportunities, Xanthopoulou et al. (2009) suggest these are relevant and important to many kinds of occupations. These relate to both general conditions (for example having a support system and development opportunities), as well as personal resources (such as performance feedback and coaching) and therefore motivates the individual internally to achieve their goals (Xanthopoulou et al., 2009). Christian et al. (2011) is in agreements that autonomy is positively correlated to engagement.

On the other hand, Christian et al. also mentions that different leadership forms play a role when considering factors that are positively related to employee engagement, as leaders can easily have an impact on the way employees look at their work (2011). Christian et al. refers to the concept of psychological safety as mentioned by Kahn (1990), which is induced when employees have a sense of trust in their leaders (2011), emphasising the positive correlation to engagement.

When considering challenging demands as a positively related factor, such as problem solving, complexity, time urgency and workload, Christian et al. emphasises that these demands are often linked to a feeling of motivation as it creates a sense of responsibility and meaningfulness within the employee (2011), again tying back to the concept of meaningfulness of Kahn (1990).

However, a clear distinction should be drawn between a challenging demand and too much workload or burnout, which negatively affects engagement. When a job is particularly demanding, Bakker et al. suggests that it is even more important for an organisation to focus on providing sufficient job resources to enhance the engagement the individual doing the job is experiencing (Xanthopoulou et al., 2009).

Christian et al. also refers to “dispositional characteristics” (p.100) that are positively related to employee engagement (2011). Here, mention is made to “conscientiousness, positive affect and proactive personality” (p.100), as these traits stem from the ability of the individual to manage their thoughts and emotions in a way so that it has a positive effect on the way in which they connect to things around them (Christian et al., 2011).

These factors that are positively related to employee engagement could predict what the perceptions of trainee accountants might be that could enhance employee engagement.

Factors negatively related to employee engagement:

Factors that are negatively related to employee engagement mainly include job demands that are considered to hinder the employee (Saks & Gruman, 2014).

Even though the focus of this research is on factors that promote engagement, the factors that are negatively related to engagement are listed below. These include:

- Physical demands and bad working conditions (Christian et al., 2011);
- “Administrative hassles, emotional conflict, organisational politics, resource inadequacies, role conflict and role overload” (Crawford et al., 2010, as cited in Saks & Gruman, 2014, p.168).

Christian et al.’s factors of physical demands and bad working conditions (2011) are supported by Kahn who mentions that these demands are externally motivated and do not emerge from the individuals themselves (1990); as such, they are seen to be negatively related to engagement.

These other factors mentioned above, such as role overload and resource inadequacies, relate back to the concept of burnout as suggested by Maslach et al. (2001). These factors lead to a miss match between the employee and the six areas of work life, which includes workload, control, reward, community, fairness, and values (Maslach et al., 2001).

2.7.2 *Newcomer engagement*

As much as newcomers are excited about starting at a new organisation, they also feel nervous and often experience high levels of anxiety (Albrecht, Bakker, Gruman, Macey, & Saks, 2015). Albrecht et al. (2015) suggests that organisations should leverage off the excitement and turn it into engagement, as well as implement initiatives to reduce the nerves and anxiety. This is particularly relevant to trainee accountants as the trainee position is most likely to be the first full time position which they take up after graduation.

The engagement of a trainee accountant is highly influenced by the initiatives, programs and socialisation tactics that are implemented at the start of their learnership program as part of turning the excitement and enthusiasm into engagement. Firms should therefore focus on engaging new hires at the start of their programs as this would lead their engagement during the three years of acting as a trainee accountant.

2.7.3 *Millennial engagement*

For organisations to stay relevant and retain millennials, they need to change the way they have historically functioned and adapt their organisational culture (Gallup, 2016). Gallup (2016) suggests six functional changes in leadership:

1. “Millennials don’t just work for a pay check – they want purpose;
2. Millennials are not pursuing job satisfactions – they are pursuing development;
3. Millennials don’t want bosses – they want coaches;
4. Millennials don’t want annual reviews – they want ongoing conversations;

5. Millennials don't want to fix their weaknesses – they want to develop their strengths;
6. It's not just my job – it's my life" (pp. 2-3).

Gallup (2016) also highlights that millennials are more engaged when they have continuous feedback and are in regular contact or have communication with their immediate superiors.

2.8 Employee engagement as a mediator

Literature indicates that engagement is commonly seen as a 'mediating variable' where it facilitates and bridges the gap between the antecedents of engagement and the consequences and work outcomes (Macey & Schneider, 2008, as cited in Saks & Gruman, 2014). That is, the antecedents effect the engagement, and the engagement leads to various work outcomes (Saks & Gruman, 2014).

2.9 Conclusion of Literature Review

Although, current literature is inconclusive about the definition of employee engagement and many theories have been developed (Gruman & Saks, 2011; Saks & Gruman, 2014), emphasis is placed on employee engagement as both a precursor to performance management (Saks & Gruman, 2011) and organisational success (Gruman & Saks, 2011; Macey, Schneider, Barbera, & Young, 2009 as cited in Saks & Gruman, 2014).

Kahn's (1990) theory of employee engagement is based on three psychological conditions that influence the performance of an individual's role, namely meaningfulness, safety and availability. In contrast, the other two theories are based on the idea of employee engagement being the opposite of burnout (Maslach et al., 2001). These theories include the job burnout theory and the Job Demands-Resources model which has extensively been used in research on the antecedents of employee engagement (Saks & Gruman, 2014).

Multiple measures of employee engagement have been discussed; however, two studies performed by Kahn (1990) have been argued to be better suited as an alternative research method to use as part of this research.

In terms of employee related outcomes, Saks & Gruman (2014) has found many advantages and disadvantages. Some advantages include job satisfaction and organisational commitment (Saks, 2006, as cited in Saks & Gruman, 2014), which reinforces the importance of employee engagement.

Finally, the antecedents and factors that enhance employee engagement has been explored. Table 2 on page 30 shows a list of factors that enhance employee engagement as extracted from the literature review performed.

Table 2: Summary of factors that enhance employee engagement

FACTORS ENHANCING EMPLOYEE ENGAGEMENT	Bakker et al. (2007)	Mauno et al. (2007)	Macey & Schneider (2008)	Xanthopoulou et al. (2009)	Crawford et al. (2010)	Rich et al. (2010)	Bakker et al. (2011)	Bledow et al. (2011)	Christian et al. (2011)	Saks & Gruman (2011)	Gallup (2016)
Having a purpose											x
Continued personal development/ opportunities for development	x	x		x	x		x				x
Having coaching/ a coach to guide development	x	x		x			x				x
Continuous feedback (e.g. performance feedback)	x	x		x	x		x		x		x
Regular contact with supervisors											x
Autonomy/ job control	x	x		x	x		x		x		
Supportive co-workers	x	x		x	x		x				
Task variety/ job variety					x				x		
Task significance									x		
Problem solving									x		
Job complexity									x		
Social support									x		
Positive workplace climate					x						
Rewards and recognition					x						
Work role fit					x						
Recovery					x						
Job responsibility (challenge demand)					x						
Time urgency (challenge demand)					x						
Workload (challenge demand)					x						
Transformational leadership			x				x		x		
Empowering leadership			x				x				
Leader-member exchange			x				x		x		
Self-evaluation (individual)						x		x	x	x	
Conscientiousness (individual)						x		x	x	x	
Positive affect (individual)						x		x	x	x	
Proactive personality (individual)						x		x	x	x	

2.9.1 *Research Question:*

What factors do trainee accountants perceive would promote employee engagement in a South African audit firm?

CHAPTER 3. RESEARCH METHODOLOGY

The purpose of the research is to identify the fundamental factors that trainee accountants perceive would promote employee engagement in a South African audit firm.

The researcher made use of a qualitative research strategy to address the above objective, as the researcher requires in depth opinions from the participants to gain insight into the factors that are perceived to enhance employee engagement amongst trainee accountants (Bryman, 2012). Details regarding the methodology; design; case site; sample selection and size; data collection, analysis and interpretation; limitations and lastly trustworthiness and authenticity are discussed below.

Finally, the structure of the methodology used has mainly been adapted from research conducted by Cosani (2011).

3.1 Research methodology / paradigm

The research made use of a qualitative research strategy. The study performed on the trainee accountants did not focus on the measurement or quantification of employee engagement, but rather emphasised and identified the factors that trainee accountants perceive would increase employee engagement. Therefore, the collection and analysis of data from the participants was based on their opinions and, as such, rely on the words used by the trainee accountants to describe what they believe would enhance their engagement (Bryman, 2012).

Bryman (2012) distinguishes between quantitative and qualitative research strategies by considering the role theory plays in research, the epistemological orientation and the ontological orientation. Qualitative research has the following characteristics with regards to the above factors: it has an inductive view of theory and research thus believes that research leads to theories; the epistemological orientation is described as interpretivist where the social world is understood through understanding how the participants perceive and experience it; and the ontological orientation is described as constructionist where social properties are generated through the interactions that participants have with each other (Bryman, 2012). In this research study, the research is performed to contribute to a theory on how to engage trainee accountants at work; the factors influencing their engagement behaviour is understood through the eyes of the trainee accountants; and the interactions that trainee accountants have with one another generates their social view. A qualitative methodology is therefore intrinsically suitable for the research performed.

The following concerns are addressed by using a qualitative study:

- The employee engagement factors are studied through the eyes of the trainee accountants and thus from their point of view. This is important as people attribute meaning to events and their environment and it therefore shapes their social view (Bryman, 2012);
- The context of the environment of the trainee accountants is important in understanding the factors that enhance their employee engagement. Bryman (2012) suggests that a researcher needs to understand the environment to understand the participant’s behaviour in that environment. Descriptions provide more details regarding the context and therefore add to the understanding (Bryman, 2012).
- The minimal structure and flexibility of the qualitative research method means that the study will allow the trainee accountants to give their own true responses to the questions being asked. Bryman (2012) suggests that by “keeping structure to a minimum is supposed to enhance the opportunity of genuinely revealing the perspectives of the people you are studying” (p.403). This mitigates the bias and influence of the researcher on the participants’ answers.

There are multiple accounts of authors that suggest that qualitative research has its shortcomings too. Bryman (2012) mentions that qualitative research can be too subjective. The research performed on trainee accountants circumvented this by having clear guidelines on the research methodology to be followed relating to the population, sample selection, data collection and analysis to avoid subjectivity later during the research. The research instrument was also based on the literature review to avoid researcher bias. Additionally, qualitative research is difficult to replicate (Bryman, 2012). This research methodology is descriptive and thereby aims to provide all the details necessary to be able to replicate the study. The interview structure is outlined in Appendix A, and transcripts are available to provide a sense of structure to the research performed and to provide transparency. Generalisation is another criticism (Bryman, 2012). This study does not aim to generalise the results across the Big Four accounting firms. Instead, the aim is to generalise the results to a theory relating to employee engagement amongst trainee accountants at the South African audit firm, and not to a population of trainee accountants across all firms (Bryman, 2012).

Research performed by Kahn (1990) indicates that a qualitative research method is appropriate and sufficient for the purposes of testing the employee engagement. In Kahn's (1990) testing, he investigated the work conditions that led to employees either being engaged or disengaged. So Kahn's research has many similarities to the research on factors enhancing employee engagement amongst trainee accountants. Refer to Chapter 2.5.4 for more details on Kahn's research performed.

3.2 Research design

This research made use of a single case study, which Bryman describes as a "detailed and intensive analysis of a single case" (2012, p. 66). More specifically, this case study focused on a single organisation, namely one of the Big Four audit firms in South Africa. Kumar suggests that case studies are "very useful when exploring an area where little is known or where you want to have a holistic understanding of the situation, phenomenon, episode, site, group or community" (2014, p. 155). In this audit firm, little is known about the factors that would enhance employee engagement, specifically when considering trainee accountants.

Case studies are frequently associated with qualitative research, especially due to the methods that are employed in this type of research, such as observation and interviewing (Bryman, 2012). Case studies have both advantages and disadvantages. In relation to the research performed on trainee accountants, Kumar suggests that using a case study allows the research to be “more detailed than would be possible if one is studying a large sample (2014, p. 155). Hence, by focusing on one audit firm, the research on the trainee accountants is more detailed than if performing a study on all Big Four audit firms. However, Kumar also warns that the disadvantage of using a case study would be that the results cannot be “generalised” (2014, p. 155). This concern has been addressed in Chapter 1.5 in the delimitations pertaining to this research.

The use of a single case study is deemed appropriate when referring to the research performed by Kahn (1990). Kahn performed research on two study groups; one group consisted of 16 counsellors in the summer camp study and the other group consisted of 16 firm members in the architecture firm study (1990). Refer to Chapter 2.5.4 for more details on the studies performed.

Data was collected using primary sources (Kumar, 2014), which consisted of the sample of trainee accountants. The use of primary sources allowed the researcher to find out first-hand (Kumar, 2014), what the attitudes and beliefs are towards factors that would enhance engagement amongst trainee accountants.

The methodological approach that was adopted in this case study research design was the use of interviews. This research design is most commonly used to collect information in qualitative research (Bryman, 2012; Kumar, 2014). The use of interviews allowed the researcher to have personal interactions with the trainee accountants for the purpose of understanding their perceptions around engagement through the verbal responses received (Kumar, 2014).

This research adopted the use of semi-structured interviews. Although Kahn (1990) used structured interviews in his studies, semi-structured interviews are more appropriate for the purpose of this research.

The relatively unstructured nature of the semi-structured interviews allowed the researcher to have some freedom with regards to the structure and contents of the interview (Kumar, 2014), even though the wording and order of some of the questions were carefully structured (as indicated in the interview guide in Appendix A). This gave the researcher freedom to interact with the trainee accountants and to respond to their answers appropriately in situations where more detail was required or responses were unclear; where the trainees had questions regarding the interview or required guidance; or where further questions arose due to the context of the discussion which required the researcher to deviate from the structured questions in order to obtain further clarification (Kumar, 2014).

The structured nature of the interviews, which includes the interview guide, allowed for consistency throughout the research as the same basic questions were posed to the trainee accountants. This ensured uniformity and assisted with the comparability of the data (Kumar, 2014).

The use of semi-structured interviews in this research has both benefits and weaknesses. The advantages of using interviews in this research included (Kumar, 2014):

- It allowed the researcher to explain the complex terms and the background of employee engagement to the trainee accountants in preparation for the interview to ensure that the participant answered the questions accurately;
- It allowed the researcher to ask probing questions to obtain in-depth information about the perceptions of engagement amongst trainee accountants based on the context of the interview;
- It allowed the researcher to gain other information from the trainee accountants such as non-verbal reactions to questions to gain more information from them;
- If the trainee accountant did not understand a particular question, the researcher could explain these to him/her to ensure the appropriateness and accuracy of the answers obtained.

The disadvantages of using interviews in this research include (Kumar, 2014):

- The interview process can be time-consuming and expensive depending on the location and availability of the trainee accountants. The researcher had to coordinate times to meet the trainees depending on their availability. However, the trainee accountants were all selected from the audit firm's Johannesburg based office, thereby streamlining coordination of the interview process;

- The level of interaction between the researcher and the trainee accountant, as well as the quality of the researcher as an interviewer, will influence the quality of the data obtained. For this reason, the researcher had standard interview questions to ensure that all critical questions were asked.
- Potential researcher bias is another disadvantage. Bias can be displayed through the type of questions asked, the framing of the questions and the interpretation of the questions. This was reduced insofar as the researcher conducted all the interviews with the trainee accountants to maintain a level of conformity and to ensure that the questions and answers are interpreted in the same way. An interview guide was also used to guide the researcher in the interviews. Refer to Appendix A for this guide.

3.3 Population and sample

3.3.1 *Population*

The population for the research included all the trainee accountants employed by a Big Four audit firm in South Africa who were currently completing a training contract as part of their Chartered Accountant qualification. This population included trainee accountants in any of the three years of the learnership programme.

The population included trainee accountants of all ages, sex, religion and race.

3.3.2 *Case site*

This research made use of a single case study, namely a case study of a South African audit firm. This audit firm is one of the Big Four audit firms in South Africa and has offices located across South Africa and the rest of the world.

3.3.3 *Sample and sampling method*

For the research, a sample of 15 trainee accountants were interviewed. Based on the judgement of the researcher, this provided sufficient information to reach a saturation point. In addition, the studies performed by Kahn (1990) on the work conditions that will engage or disengage employees, both used a sample of 16 participants. As this research is deemed to be similar in nature, a sample size of 15 trainee accountants was sufficient and appropriate to use.

The sample method that was employed was a mixed sampling method which consisted of a combination of random/probability sampling (simple random sampling) and non-random/non-probability sampling (convenience sampling) (Kumar, 2014).

The researcher made use of convenience sampling as the sample of trainee accountants were selected from the audit firm's main offices which are in Johannesburg and Pretoria, Gauteng. This convenience sampling was selected due to the convenience to the researcher (Kumar, 2014). The geographical proximity was convenient to the researcher as the researcher is based in Johannesburg and this proximity decreased the cost of performing the research (Kumar, 2014).

The use of convenience sampling was not expected to influence the results of the research. Kumar (2014) states that the sampling strategy is not as critical in qualitative studies as the purpose of this type of research is to get a spread of diversity and not to draw inferences. Therefore, it was deemed appropriate to use in this research.

A list of all the trainee accountants employed at the Johannesburg and Pretoria main offices of the audit firm was requested from the human resources department. Refer to Appendix B for the Non-Disclosure Letter that was issued to the firm. Based on the list received, a simple random sample was to be selected by attributing a number to each of the sampling units (trainee accountants) and then using Excel's "random" function to select a sample of 15 trainee accountants. This way, each trainee accountant had an equal and independent chance of selection (Kumar, 2014).

A complete list of trainee accountants employed by the audit firm at the Johannesburg and Pretoria main offices was not obtained due to confidentiality and legal reasons. As such, the audit firm was asked to select a random sample on the researcher's behalf, to send the introduction letter and consent form directly to the sample, and then to ask the participants to contact the researcher should they be willing to participate.

The researcher made use of snowball sampling methods, where participants were identified and interviewed, and then were asked to identify other suitable participants within the organisation to interview (Kumar, 2014). Even though this is useful as the researcher only needed to contact a few people to find a suitable sample to be interviewed, there was the disadvantage that the sample was not randomly derived and the researcher relied on the trainee accountants to make accurate selections of non-biased participants (Kumar, 2014). This, however, is not a drawback as Kumar states that random sampling is not as important in case study designs as it is more important to select "a case that can provide you with as much information as possible to understand the case in its totality" (Kumar, 2014, p. 155).

The sample of trainee accountants were contacted and asked to participate in the study. The introduction letter in Appendix C and the consent form in Appendix D was sent to them.

Refer to Table 3 on page 38 for a summary of the sample to be selected.

Table 3: Profile of participants

Description of participants:	Number sampled:
Trainee Accountants	15

3.4 The research instrument

The interview schedule was used as a research instrument in this study (Kumar, 2014). The schedule provided the researcher with a written list of questions which was used to the guide the researcher through the interview process (Kumar, 2014). This interview schedule provided standardised wording (Kumar, 2014); prepared the researcher for the interviews (Kumar, 2014); assisted with ensuring that all the interviews followed a similar structure; and ensured that the researcher asked all the important pre-populated questions.

As mentioned previously, the flexibility in the structure of the interview allowed the researcher to have some freedom with regard to follow up questions to ensure that the interviews were fully optimised in terms of meaningful information obtained.

The interview schedule was pre-tested by a pilot study performed to ascertain its internal validity. The interview followed the same basic format as the interviews used by Kahn (1990).

The interview started with a background discussion that introduced the researcher and the research component of the degree. It also provided a brief description on the topic of employee engagement and the purpose and relevance of the study. This provided the necessary fundamental background understanding which the participant required to complete the interview accurately.

The confidentiality and participation of the research was discussed next. The participant was assured that confidentiality is a priority and that no names were to be disclosed in the final research report. In addition to this, the participant was reminded that participation in the research was completely voluntary and that the participant had the option of opting out at any time during the interview whenever he/she felt uncomfortable and chose to do so. The participant was also informed that the interview was to be recorded for analysis purposes.

The researcher continued with the formal structured part of the interview. This began with questions confirming that the participant was indeed a trainee accountant and that the participant understood what was meant by employee engagement. This ensured that the sample was an accurate reflection of the research performed and that the participant could answer the questions as accurately as possible with a knowledgeable understanding of employee engagement.

The researcher continued by asking several structured questions which aimed to identify possible factors that trainee accountants perceive would enhance employee engagement. The researcher could at any time at his/her discretion enhance this interview with additional probing questions where the researcher felt additional information or a better understanding was required.

The researcher then asked the participants to provide five factors of their own, which they think will enhance employee engagement within an audit firm. Thereafter, the participants were provided with a table representing multiple factors which, according to the literature review performed, could possibly enhance employee engagement. The participant had to choose five (if any) which he/she believes would enhance employee engagement and rank them in order of importance.

Lastly, the researcher thanked the participant for his time and participation in the research study performed.

The research instrument is included in Appendix A, which consists of an interview guide of the semi-structured interview that was conducted.

3.5 Procedure for data collection

The following process describes the procedure that was followed for data collection.

A Big Four audit firm was approached and a non-disclosure letter (as attached in Appendix B) was issued to them. The researcher communicated with the audit firm and explained the purpose of the research, the research topic and the methodology of the research. On agreement of participation, a complete list was to be obtained of all the trainee accountants at the Johannesburg and Pretoria head office branches from the audit firm.

A random sample of trainee accountants was to be selected by allocating a unique number to each trainee accountant in the population and using Excel's random function to generate a list of fifteen trainee accountants. However, the audit firm did not agree to providing a list of all the trainee accountants, and as such, an alternative procedure was followed whereby the researcher made use of convenience sampling and snowball sampling where a trainee accountant was asked to get other participants to participate in the research.

The audit firm selected a few participants randomly based on the requirements as given by the researcher, and communicated these contact details to the researcher where the trainee accountants agreed to participate. These trainee accountants were first contacted by email and were issued with an introduction letter and a consent form as attached in Appendix C and Appendix D respectively. The email was followed up with a phone call where the participant was asked to participate in the research performed.

All participants, including those that were willing to participate and those that were not willing to participate, were thanked for their time. Those who were willing to participate were contacted to arrange a suitable and convenient time and place to meet for the interview.

If a trainee accountant who was selected did not agree to participate, an additional trainee accountant was identified through snowball sampling by asking trainee accountants who had participated to select additional trainee accountants until the researcher had fifteen confirmed participants.

The researcher suggested to meet the confirmed participating trainees at the trainee accountant's office to provide a familiar safe space where the trainee accountant would feel comfortable (Cosani, 2011). This would have enabled the trainee accountant to answer as honestly as possible. Alternatively, a telephonic interview was scheduled, should it be more convenient.

The researcher made use of an interview schedule during the interviews. This provided the researcher with a frame of reference and guidance as to the questions that she should ask. (The interview schedule is attached in Appendix A.) The researcher used her discretion to ask additional questions that may be deemed necessary. All other procedures during the interview are included in the interview schedule.

All the interviews were recorded and transcribed, as this was used for the data analysis and interpretation and is in line with the research conducted by Kahn (1990). An external transcriber was used to transcribe the recorded interviews, for which consent was obtained from all the participants. The transcribed interviews were checked by the researcher for accuracy.

3.6 Data analysis and interpretation

The researcher made use of content or thematic analysis (Kumar, 2014; Bryman, 2012) to analyse and interpret the data. The researcher thus identified common themes from descriptions given by participants during the interviews (Kumar, 2014).

The researcher recorded all the interviews for the purpose of transcribing them for analysis and interpretation. Once the interviews were transcribed, the researcher identified the main themes that were prevalent in the interview transcripts (Kumar, 2014). The researcher then colour coded the different themes that appeared on the interview transcripts and counted how many times each colour or theme appeared by classifying the responses under the various themes that were identified (Kumar, 2014). All answers to a given question were grouped as a complete set in order to identify themes per category of questions. For example, all answers to question 1 were grouped together and analysed as a complete set.

The researcher used the frequency of the theme as well as written verbal responses to report on the findings of the themes that were identified during the research (Kumar, 2014).

Unusual responses or themes occurring less frequently, were also considered as this could indicate differing views (Cosani, 2011).

3.7 Limitations of the study

Limitations of the study included the following:

- The subjective nature of qualitative methodology opens the research up to researcher bias and subjectivity, which can lead to inaccurate findings. The subjectivity of the researcher was limited by factors such as having a semi-structured interview schedule;
- Qualitative methodology is often difficult to replicate, which could influence the comparability of the results obtained if this study were to be replicated to include other Big Four audit firms. The research aimed to provide all the necessary details so that the research procedure was simple and easy to follow;
- Interviews are open to researcher interpretation, which questions the reliability of the results obtained. A basic outline of the interview is included in Appendix A which served as a guideline for the researcher to use during interviews to limit deviation in the questions asked. The researcher conducted all the interview to maintain a standard level of consistency throughout;
- Convenience sampling methods, and especially snowball sampling methods are not recommended as a first resort. Probability sampling methods are preferable as this could lead to more objective results. This holds true as the researcher could potentially influence the choice of participants due to a certain opinion that they have. Snowball sampling also allows the participant to select the other participants, which could also influence the results obtained. However, as previously mentioned, Kumar states that random sampling is not as important in case study designs as it is more important to select “a case that can provide you with as much information as possible to understand the case in its totality” (Kumar, 2014, p. 155).;
- The number of the participants in sample could be too small. However, this was left to the discretion of the researcher and is similar to other research performed in the field, such as the research performed by Kahn (1990);

- Even though participants are assured of confidentiality and anonymity, participants might feel pressured to either answer the questions in a way that does not reflect negatively on themselves; or the participants could not be entirely honest in the answers due to the lack of trust of the anonymity and confidentiality of the process. This could question the accuracy of the results obtained;
- This research relies on literature in determining the factors that could enhance engagement. However, this literature is not specific to the auditing profession and not necessarily specific to South Africa as a demographical region. Therefore, there could be an overreliance on literature that is not necessarily applicable to the population of the research. Accordingly, there will were only two questions in the interview schedule that related to the factors found in the literature and these were posed towards the end of the interview so as not to influence or lead the participant on;
- The themed content analysis methods allow for individual interpretation which could affect the objectivity of the results obtained. Again, structures and procedures were put in place to restrict subjectivity. The researcher's integrity was also relied on.

3.8 Trustworthiness and authenticity

Bryman (2012) emphasises the importance of validity and reliability as a tool to determine the quality of research being done. The relevance of using validity and reliability in qualitative research has been questioned by many researchers (Bryman, 2012). Some researchers propose that the meanings of reliability and validity be amended while others argue that different criteria are to be used when evaluating qualitative research (Bryman, 2012).

The criteria used in this research to evaluate reliability and validity was trustworthiness and authenticity as proposed by Guba and Lincoln (1994, as cited in Bryman, 2012).

3.8.1 *Trustworthiness*

The following criteria are suggested by Guba & Lincoln (1994, as cited in Bryman, 2012) to evaluate the trustworthiness of the research performed:

Credibility:

Credibility is comparable to interval validity (Bryman, 2012). The importance of credibility lies in the notion that different people have different views of the social world and that the credibility of the researcher will determine the acceptability of that viewpoint (Bryman, 2012).

To ensure that the findings of this report are credible, the researcher focused on the structure of the research as well as the integrity of the researcher (Bryman, 2012). The structure of the research was based on good practice (Bryman, 2012), was clearly set out in this research report, and was approved by a research panel of the Wits Business School.

In addition to this, the researcher used participant validation techniques (Bryman, 2012) throughout the interviews where responses were deemed to be vague, whereby the researcher rephrased the responses received and confirmed with the trainee accountant whether these were the correct interpretations of their answer. This clarified the trainee accountant’s view to avoid possible differences in interpretations between the trainee accountant and the researcher.

Lastly, the interview schedule was pre-tested by a pilot study performed to test its internal validity.

Another technique that can be used to ensure credibility relates to triangulation (Cosani, 2011), where the researcher uses multiple sources of data and methodologies (Bryman, 2012). Due to the extent of this research and the time limits imposed, this was not an appropriate technique to use. Hence, the above techniques were deemed sufficient for the purpose of this research.

Transferability:

Transferability is comparable to external validity (Bryman, 2012). "External validity is concerned with the question of whether the results of a study can be generalised beyond a specific research context" (Bryman, 2012, p. 47).

Due to the nature and the context of this case study research, the results of this study are not intended to be generalised across all the Big Four auditing firm trainee accountants, and it is also not intended to be generalised across all levels of employees within the audit firm. Therefore, the findings of this research are "orientated to the contextual uniqueness and significance of the aspect of the social world being studied" (Bryman, 2012, p. 392), being the context of the trainee accountants within a Big Four auditing firm, given the working environment and current economic conditions of South Africa.

Geertz (1973, as cited in Bryman, 2012), recommends using a technique called 'thick description', which entails giving significant descriptions of the context to give sufficient detail on whether the results can be transferred to other contexts or not (Bryman, 2012). The thick description of this research is included in the context and significance sections of Chapter 1. Based on these descriptions, readers are reasonably expected to determine to which context this research pertains. This is specifically addressed as part of the delimitations in Chapter 1.5.

Dependability:

Dependability is comparable to reliability (Bryman, 2012). To ensure dependability during the research, all interviews were completed by the same interviewer (the researcher) whilst using the same interview schedule (attached in Appendix A) (Cosani, 2011). This ensured consistency across the interviews completed (Cosani, 2011).

Lincoln and Guba (1985, as cited in Bryman, 2012) suggest using an 'auditing' approach whereby all records of the research process are kept, after which an objective peer reviews or audits the results to determine whether all procedures were followed correctly and whether a reasonable person would have reached the same conclusions (Bryman, 2012). To this end, the researcher kept all the records of the research and gave this to an objective peer at the end of the research, to allow him/her to audit a randomly chosen sample of the interviews to determine whether the stated procedures were followed and whether the conclusions reached were deemed valid. Due to the small sample of interviews, an estimate of 1 interview in the sample was audited for dependability.

Confirmability:

Confirmability is comparable to objectivity (Bryman, 2012). Bryman (2012) suggests that confirmability relates mainly to the objectivity of the researcher, that the researcher acted in good faith and did not allow personal opinions to influence the results of the research performed.

The integrity of the researcher played a significant role in the confirmability of the findings. The researcher ensured that she remained objective and non-biased throughout the interview process. The procedures and the structure of the interview schedule aimed to provide a degree of objectivity as the researcher was constrained by these restrictions. Where there was room for deviation from the structure, for example when the researcher asked other probing questions during the interview, the researcher remained impartial and did not ask questions that would lead the trainee accountant to answer in a specific way (Cosani, 2011).

3.8.2 *Authenticity*

The following criteria are suggested by Guba and Lincoln (1994, as cited in Bryman, 2012) to evaluate the authenticity of the research performed (Bryman, 2012). For each criterion, questions proposed by Bryman (2012) will be used as guidance for the evaluation.

Fairness:

"Does the research fairly represent different viewpoints among members of the social setting?" (Bryman, 2012, p. 393)

This research represents different viewpoints of trainee accountants in a Big Four audit firm on the topic of employee engagement. Trainee accountants were randomly selected and interviewed. The researcher was not subjective in the selection of the participants. As such, the research represents different viewpoints.

Ontological authenticity:

"Does the research help members to arrive at a better understanding of their social milieu?" (Bryman, 2012, p. 393)

This research provides a better understanding to trainee accountants and human resource management of employee engagement amongst trainee accountants by identifying the factors that enhance employee engagement. The context and the nature of the environment within which trainee accountants work are explored in detail and give insight into the social environment within which trainee accountants perform their work.

Educative authenticity:

"Does the research help members to appreciate better the perspectives of their members of the social setting?" (Bryman, 2012, p. 393)

By identifying the factors that trainee accountants perceive would enhance employee engagement, this research gives the human resources management better insight into the trainee accountants perspectives of the environment within which they operate and how they can function at their best in this environment. By understanding the factors that enhance their engagement, the human resource management is empowered to appreciate the trainee accountants' perspectives.

Catalytic authenticity:

"Has the research acted as an impetus to members to engage in action to change their circumstances?" (Bryman, 2012, p. 393)

This research will motivate human resource management to adapt initiatives, policies and procedures to ensure that trainee accountants are engaged at work to reap the benefits that employee engagement sows. This gives human resource management concrete and relevant initiatives to implement.

Tactical authenticity:

“Has the research empowered members to take the steps necessary for engaging in action?” (Bryman, 2012, p. 393)

The outcome of this research is to identify the factors that enhance employee engagement amongst trainee accountants. Therefore, the researcher aimed to provide insight into what these factors are. These factors are concrete and relevant and thus will be simple to act on, which will in turn empower human resource management to implement the necessary initiatives to engage trainee accountants.

3.9 Demographic profile of participants

The only important demographic of the participants is the job title or employee level. All participants needed to be trainee accountants by profession. This is because the factors enhancing employee engagement within an audit firm will be different depending on the demographics of the group of people (Insync Surveys, 2009).

The remainder of the demographical profile of the participants is irrelevant for the purpose of this research.

3.10 Pilot study

A pilot study was performed before the sample of participants were interviewed. This involved interviewing a potential participant to test the following:

- The structure of the interview guide;
- The clarity of the questions asked;
- The uniformity of the questions asked to the participant;
- Potential research bias through conformity of the interview questions.

The interview guide was deemed appropriate and sufficient for the purpose of this research.

3.11 Consistency Matrix

Refer to the consistency matrix used in Appendix E.

CHAPTER 4. PRESENTATION OF RESULTS

4.1 Introduction

The following section presents the results obtained from the research performed.

The fifteen participants were first asked to state their job titles, after which they were asked two questions relating to their understanding of employee engagement. The participants were then asked to give their views regarding the benefits of employee engagement. The results of these questions are presented first.

After the background questions, a series of questions followed which were all aimed at identifying themes relating to the factors trainee accountants perceive would promote engagement in a South African audit firm. To simplify the data collection process, the participants were given a table during the interview which contained potential factors that were identified in the review of the literature around employee engagement. Because this table serves as a consistent foundation relating to the factors selected by trainee accountants, the results of this question are presented in detail in this chapter.

Lastly, the participants were asked to explicitly identify factors of their own which they feel would enhance their engagement at work. The themes identified during this aspect of the research have also been presented in this chapter.

It is important to note that the verbal responses received during the interview process, add more value to the selections made from the list given to the participants, as they provide more insight into the factors as well as the importance of the factors chosen (Cosani, 2011). Therefore, the verbal responses to the other questions asked during the interviews support the factors selected by the participants from the literature. Where the responses received to the other questions were different, the researcher could identify additional factors that were not presented in the literature, and was also able to contradict some of the factors that were presented. To avoid repetition, verbal responses received directly from participants will be used in Chapter 5 to support the discussion of the results obtained.

The structure of the presentation of the results obtained has mainly been adapted from research conducted by Cosani (2011) and Guyon-Lebrun (2016), given the similar methodology that has been followed.

4.2 Results pertaining to the factors trainee accountants perceive would promote employee engagement in a South African audit firm

4.2.1 *Demographics of participants*

A total of fifteen participants were interviewed as part of the research performed. It was a requirement for all participants to be trainee accountants; in other words, they had to be busy with a learnership programme at one of the Big Four auditing firms. The first question of the semi-structured interviews required the participant to state their job title or level of staff, to ensure that they were all trainee accountants. Refer to Table 4 on page 52 for the demographics of the participants.

Table 4: Demographics of participants

Description of participants:	Number of participants in sample:
Trainee Accountant – year 1	0
Trainee Accountant – year 2	7
Trainee Accountant – year 3	8

As can be seen from Table 4 on page 52, all participants were trainee accountants and were deemed appropriate to participate in the research. Because random sampling was performed, the spread between the years of trainee accountants is deemed suitable for this research.

4.2.2 *Participants' understanding of employee engagement*

During the interviews, the participants were asked to explain what they understood by the term employee engagement. The themes that emerged from the analysis, showed that their understanding of employee engagement is linked to the following themes: motivation; a feeling of happiness; an emotional connection, such as care and passion; having a sense of work ethic by working hard and being diligent; the feeling of adding value and contributing to a firm; and being involved or invested.

Motivation:

Five participants noted that employee engagement allows the employee to feel motivated to carry out his/her responsibilities. Responses from participants included the following:

> P1: "…they feel **physically motivated** to do the job they are doing…" and you are "…**internally motivated**…"
>
> P5: "So what I understand by the term is actually **feeling invested and motivated** in achieving your personal best in work."
>
> P8: "Sometimes it is the smaller things that an employer will do that will make you **feel more motivated** to work…"
>
> P12: "…you are a **highly-motivated** employee…"
>
> P14: "…being more **motivated** to work harder."

Hence, this motivation could either be internal motivation, or motivation from the employer's side.

Feeling of happiness:

Three participants related employee engagement to a feeling of happiness that is experienced when they are engaged. Responses from participants included the following:

P1: "...they are **not unhappy** at work."

P3: "A **disengaged** employee will feel that they are **not happy** and they are just there to work…"

P8: "…the **happier** you are as a person. The happier a person is in their job, the happier they will be physically and mentally, and the better you will do."

Emotional connection:

Eight participants linked employee engagement with an emotional connection to the work, whether it be connecting with your work, caring about work, or being passionate about your work. This emotional connection allows the employees to want to perform their best. Responses included the following:

P2: "For me it is when an employee actually **cares about the work** that they do and not just come to work to get paid."

P5: "I think one that is **not disconnected**."

P6: "…you **care** about a level higher than just doing your job…"

P8: Being in it "with your **whole heart and your whole body and the whole mind**."

P9: "For me it has to do with you **connect with the work** that you do on a personal level. You personally **want to put in your best** as opposed to just doing work because you are told to do it." "The kind of work that you could **take pride in** of yourself."

P10: "You actually want to be there."

P11: "You need to be **connected** to the actual work."

P13: "I think a lot of it is **driven by passion**."

Work ethic:

Twelve participants linked employee engagement to the ability of having a good work ethic; where the employee works hard and is dedicated to their work, as opposed to just going through the daily motions of going to work and getting by with doing as little as possible. Responses included:

> P1: "A disengaged employee is basically someone who is just at work for the **sake of being there** and having a job."
>
> P2: "A disengaged employee is someone that does not really put in extra effort into their work but does the **minimum to get by**." "…to go the **extra mile**…"
>
> P6: A disengaged employee will "just do the **bare minimum** and you are just there to finish the job and tick the boxes." "Engaged is someone who … will go **beyond what is required**…"
>
> P7: "They will always go that **little bit extra.**"
>
> P8: Not engaged would be that "they are just **doing that for the sake of doing that**, but they are not really doing that because they want to."
>
> P9: "You personally **want to put in your best** as opposed to just doing work because you are told to do it."
>
> P10: "They are **not putting their full attention into it**."
>
> P11: "It's about the level of **commitment** towards your work and how much you put into the work." "Do you **give your entire self** or do you partially give your best for some reason or another."
>
> P12: "Someone that is not engaged will just go with the flow and do what they have always been doing and do the **bare minimum to get by** every day." "Suppose it means that you … **give your all** in your job."
>
> P13: "It will **mean much more** to you each day than just going through the motions."

> P14: “How much **effort you want to put in,** because if you feel you have done a good job at the end of the day, then you will get rewarded.” “I think it means **putting yourself into the work**…”

> P15: “…**do everything they can in their power** to make things work.”

Adding value and contributing to the firm:

Two participants felt that employee engagement meant that they could add value and contribute to the firm. Responses included:

> P1: “An engaged employee is someone who understands their job, who is doing it correctly, and is **adding value.”**

> P3: “It means that you are involved other than in your work and **contributing more** to the firm that just doing your job.” “So, anything that **adds value** to the firm.”

Being involved or invested in your work:

Seven participants agreed that employee engagement meant that you were involved and invested in your work and firm. Responses included:

> P3: “For me it means to be **involved in the firm** and not just with work.”

> P5: “So what I understand by the term is actually **feeling invested**...”

> P6: “I think it is when you are emotionally **involved** in your job…”

> P7: “An engaged employee is that person that actually wants to be **involved in the firm**.”

> P10: “It is being **involved** with what you are doing…”

> P13: To “have that much **emotion involved** in your work.”

> P15: “I think it is basically when employees are **interested and invested in the work** they are responsible for.”

4.2.3 *Participants' understanding of employee engagement benefits*

Participants' were asked to share their understanding of the benefits of employee engagement. The responses received can be categorised according to the following themes: motivation; efficiency and effectiveness; relationships, collaboration and teamwork; personal fulfilment, morale and job satisfaction; and high quality or standard of work and reputation.

Motivation:

Similar to the understanding of employee engagement, participants expressed a connection with motivation when asked about the perceived benefits that employee engagement has. Responses included:

> P1: "…when you get up in the morning, you **feel motivated** to go to work."
>
> P4: "There is some **motivation to do well**, not only for the employer but for the employees themselves."
>
> P5: "I think when you are also **motivated to do your best** at work, you will seek out opportunities and that will probably push you towards promotion and career advancement as well."

This motivation could either be internal or motivation from the employer.

Efficiency and effectiveness:

Participants believe that employee engagement leads to being more efficient and more effective, when performing your daily work duties.

Responses from the participants included:

> P2: "We gain experience and knowledge through the work that we do that will not only contribute to our personal growth, but also **contributes to efficiencies** and **profitability** of the firm in the end."
>
> P4: "The advantages would be that the work could be done **efficiently and successfully**."

P6: “You will be more **effective and efficient** because you are doing something that you care about.”

P7: “I actually find that in a lot of cases the work gets done more **efficiently and quicker**…”

P8: “I definitely feel that first of all, teams start **working more efficiently**.” “…work gets done more **efficiently**.”

Relationships, collaboration and teamwork:

Respondents feel that employee engagement has a positive effect on relationships, collaboration between team members and better teamwork. In an environment where teamwork is crucial, this is deemed very beneficial. Responses included:

P3: “It means that you are **building relationships** with your seniors…” “So, you have a good relationship with them and that you also **network** with them…”

P4: “…there would be really good **collaboration** amongst the employees.”

P8: “…we work in a field where **teamwork is key**. So, everything we do, we have to work as a team.” “People start **working better with each other** and audits get done or work gets done more efficiently.” “People are also **willing to help others**.”

P13: “I think **friendship** is a big thing that can come out of it, so you not only have colleagues but you also build friendships out of having that sort of engagement at work.”

P15: “…being able to **have relationships** with the people that you work with and actually just enjoy your work.”

Personal fulfilment, morale and job satisfaction:

Not only does employee engagement lead to benefits to the firm, but participants also noted that it brings a sense of personal fulfilment, morale and job satisfaction. Responses included:

> P4: “Yes, mainly fulfilment. **Personal fulfilment**.”
>
> P5: “…for me it’s a level of **personal fulfilment and job satisfaction**.”
>
> P7: “I’d say that firstly you have a **better morale** around the audit room…”
>
> P9: “Probably there will be a lot **more enjoyment**. In the long term, you are probably **happier** doing a job in which you are engaged….” “So, I think it comes to **self-fulfilment** really. You feel fulfilled doing a work that you are engaged in…”
>
> P10: “Probably you would be learning.” “So, you are doing something that **adds value to the rest of your life**…”
>
> P13: “…**recognition** from your managers and colleagues…”
>
> P15: “**Job satisfaction**. Being happy with the work that you are doing and the environment that you work in…”

High quality or standard of work and reputation:

Participants suggested that employee engagement is linked to a higher quality and standard of work, and it therefore also affects the reputation of a firm.

Respondents commented the following:

> P5: “The more engage the employee, the better **brand ambassador** they are going to be when they are client facing.”
>
> P8: “People are more proud of their work and therefore the work that gets done is of a **higher quality and a higher standard**.” “…it helps the firm because it helps the **standard grow**.” It also helps “the **reputation** and everything”.

P14: "…better work and more **high quality** work."

4.2.4 *Participants' view of factors that enhance employee engagement*

To serve as a foundation, participants were asked to select five factors that would enhance their engagement from a list of a factors that was identified during the review of literature around employee engagement. Participants were asked to rank these five factors in order of importance, where ranking number one is the most important and ranking number five is the least important. The results obtained can be found in Table 6 on page 62.

Table 6 on page 62 indicates the list of factors (as initially identified and summarised in Table 2 on page 30), along with the selections made by each participant. The participants have been referred to as "participant x", where each participant has been given a unique number between P1 and P15 for confidentiality purposes. For example, P1 refers to participant 1. A simple count has been added to the results to indicate the number of times a certain factor has been chosen by all the participants.

However, a mere count of the mentions of the factors is not representative of the importance of the factor, as some participants would have ranked certain factors higher than others. To allocate a level of importance to each factor selected, the rankings given to the factors were reversed to give a representative score for each factor. The rankings have been reversed using the scoring guide provided in Table 5 on page 60. For example, factors that were ranked as number one by the participants, were given a score of 5 points, indicating that it is more important and therefore carries a greater weighting when compared to the other factors.

Table 5: Scoring guide used to reverse the rankings

Scoring Guide:	
Rank:	**Score:**
1	5
2	4
3	3
4	2
5	1

Table 7 on page 63 therefore shows the reversed scores of the factors selected by the participants after applying the rules of the scoring guide in Table 5 on page 60. Additionally, the total combined scores for each factor has been calculated and is presented in the last column of the table. This total has been used to identify the list of the factors that trainee accountants perceive would enhance their engagement, in order of importance, as shown in the summary in Table 8 on page 64.

Table 6 (page 62), Table 7 (page 63) and Table 8 (page 64) are presented next and the results are described in detail.

Table 6: Factors that enhance employee engagement as selected and ranked by participants

Factor description:	P1	P2	P3	P4	P5	P6	P7	P8	P9	P10	P11	P12	P13	P14	P15	Count:
Having a purpose	2					1		2	2	4				3	1	**7**
Continued personal development/ opportunities for development				2					1		4	2	1		2	**6**
Having coaching/ a coach to guide development	4					5	5								4	**4**
Continuous feedback (e.g. performance feedback)		2											5			**2**
Regular contact with supervisors				5						3						**2**
Autonomy/ job control									3		3					**2**
Supportive co-workers		4	1		2	4	3	4		2	5	3	4			**10**
Task variety/ job variety								1	4							**2**
Task significance				3		2			5					5		**4**
Problem solving												4				**1**
Job complexity			4								2		3			**3**
Social support							4							4		**2**
Positive workplace climate	1	5	2		1	3	1			1		1			3	**9**
Rewards and recognition	3	3	3	1			2	3		5	1		2	1		**10**
Work role fit																**0**
Recovery																**0**
Job responsibility (challenge demand)												5				**1**
Time urgency (challenge demand)			5													**1**
Workload (challenge demand)		1														**1**
Transformational leadership					3											**1**
Empowering leadership	5														5	**2**
Leader-member exchange														2		**1**
Self-evaluation (individual)				4												**1**
Conscientiousness (individual)					5											**1**
Positive affect (individual)																**0**
Proactive personality (individual)					4			5								**2**

Table 7: Factors that enhance employee engagement as ranked by participants – reversed scale for scoring

Factor description:	P1	P2	P3	P4	P5	P6	P7	P8	P9	P10	P11	P12	P13	P14	P15	Score:
Having a purpose	4					5		4	4	2				3	5	**27**
Continued personal development/ opportunities for development				4					5		2	4	5		4	**24**
Having coaching/ a coach to guide development	2					1	1								2	**6**
Continuous feedback (e.g. performance feedback)		4											1			**5**
Regular contact with supervisors				1						3						**4**
Autonomy/ job control									3		3					**6**
Supportive co-workers		2	5		4	2	3	2		4	1	3	2			**28**
Task variety/ job variety								5	2							**7**
Task significance				3		4			1					1		**9**
Problem solving												2				**2**
Job complexity			2								4		3			**9**
Social support							2							2		**4**
Positive workplace climate	5	1	4		5	3	5			5		5			3	**36**
Rewards and recognition	3	3	3	5			4	3		1	5		4	5		**36**
Work role fit																**0**
Recovery																**0**
Job responsibility (challenge demand)												1				**1**
Time urgency (challenge demand)			1													**1**
Workload (challenge demand)		5														**5**
Transformational leadership					3											**3**
Empowering leadership	1														1	**2**
Leader-member exchange														4		**4**
Self-evaluation (individual)				2												**2**
Conscientiousness (individual)					1											**1**
Positive affect (individual)																**0**
Proactive personality (individual)					2			1								**3**

Table 8: Summary of factors that enhance employee engagement as ranked by participants

Rank:	Factor description:	Score:	Count:
1	Rewards and recognition	**36**	**10**
2	Positive workplace climate	**36**	**9**
3	Supportive co-workers	**28**	**10**
4	Having a purpose	**27**	**7**
5	Continued personal development/ opportunities for development	**24**	**6**
6	Task significance	**9**	**4**
7	Job complexity	**9**	**3**
8	Task variety/ job variety	**7**	**2**
9	Having coaching/ a coach to guide development	**6**	**4**
10	Autonomy/ job control	**6**	**2**
11	Continuous feedback (e.g. performance feedback)	**5**	**2**
12	Workload (challenge demand)	**5**	**1**
13	Regular contact with supervisors	**4**	**2**
14	Social support	**4**	**2**
15	Leader-member exchange	**4**	**1**
16	Proactive personality (individual)	**3**	**2**
17	Transformational leadership	**3**	**1**
18	Empowering leadership	**2**	**2**
19	Problem solving	**2**	**1**
20	Self-evaluation (individual)	**2**	**1**
21	Conscientiousness (individual)	**1**	**1**
22	Job responsibility (challenge demand)	**1**	**1**
23	Time urgency (challenge demand)	**1**	**1**
24	Positive affect (individual)	**0**	**0**
25	Recovery	**0**	**0**
26	Work role fit	**0**	**0**

From Table 8 on page 64, it is evident that the following five factors obtained the highest scores, as chosen by the participants:

1. receiving rewards and recognition (score of 36);
2. having a positive workplace environment (score of 36);
3. having supportive co-workers (score of 28);
4. having a purpose (score of 27); and
5. continued personal development and opportunities for development (score of 24).

These factors received both the highest score and the highest count, indicating consistency between the scores allocated and the number of times these factors were mentioned. These factors also outweighed the other factors, with the next cumulative score only being 9, compared to 24 for “continued personal development and opportunities for development”.

4.2.5 *Additional factors identified by participants*

As mentioned in Chapter 4.1, the participants were also asked to identify their own factors that would enhance their engagement. This question was positioned before the question that includes the table that lists the factors as identified in the literature, to allow the participants to make objective decisions around the factors chosen and to avoid influencing their decisions. The responses were summarised and are included in Table 9 on page 66.

From Table 9 on page 66, it is evident that there are some similarities between the participants’ own factors identified, and the factors identified in the literature review. These similarities have been highlighted in grey. Other factors that were mentioned, which were not included in the factors as identified through the literature review, include:

- Having a work-life balance;
- Words of encouragement, motivation and appreciation;
- Mutual respect, dignity, equality and trust;
- Having a good work ethic, enforcing team work, team building and taking responsibility for your work;
- Flexibility;
- General employee feedback surveys and forums;
- Improved and fair performance rating system;
- Open communication.

Table 9: Summary of participants' own selection of factors that would enhance employee engagement

Factor description:	P1	P2	P3	P4	P5	P6	P7	P8	P9	P10	P11	P12	P13	P14	P15	Count:
Rewards and recognition	x	x		x	x	x	x	x		x		x	x	x		**11**
Work-life balance	x	x		x	x			x	x		x	x				**8**
Words of encouragement, motivation and appreciation					x	x			x		x			x		**5**
Continued personal development/ opportunities for development		x					x					x	x			**4**
Mutual respect, dignity, equality and trust		x					x							x	x	**4**
Positive workplace climate	x		x	x					x							**4**
Social support	x		x		x			x								**4**
Continuous feedback (e.g. performance feedback)			x									x	x			**3**
Having a good work ethic, enforcing team work, team building and taking responsibility for your work				x				x			x					**3**
Flexibility			x		x			x								**3**
Recovery						x				x		x				**3**
General employee feedback surveys and forums		x												x		**2**
Having coaching/ a coach to guide development	x					x										**2**
Improved and fair performance rating system										x					x	**2**
Job complexity													x		x	**2**
Open communication						x				x						**2**
Regular contact with supervisors			x												x	**2**
Supportive co-workers													x		x	**2**
Autonomy/ job control									x							**1**
Task significance				x												**1**
Task variety/ job variety									x							**1**
Workload (challenge demand)										x						**1**

4.2.6 *Conclusions drawn*

What factors do trainee accountants perceive would promote employee engagement in a South African audit firm?

In response to the above research question, the fifteen trainee accountants that were interviewed perceive the following factors to be the top five factors that would promote employee engagement in a South African audit firm (in order of importance):

1. Rewards and recognition;
2. Positive workplace climate;
3. Supportive co-workers;
4. Having a purpose; and
5. Continued personal development/ opportunities for development.

The above-mentioned factors obtained scores far higher than the other factors, and a clear distinction could be drawn between the factors that carried significant weighting and others that were less important. Other factors that were selected by participants (obtained a score of more than zero), but which were less important, include (in order of importance): task significance, job complexity, task variety/ job variety, having coaching/ a coach to guide development, autonomy/job control, continuous feedback, workload, regular contact with supervisors, social support, leader member exchange, proactive personality, transformational leadership, empowering leadership, problem solving, self-evaluation, conscientiousness, job responsibility and time urgency.

4.3 Summary of the results

Fifteen participants were selected to be interviewed to establish which factors trainee accountants perceive would enhance employee engagement within a South African audit firm.

When asked to describe their understanding of employee engagement, the following were common themes from the answers received: motivation; a feeling of happiness; an emotional connection, such as care and passion; having a sense of work ethic by working hard and being diligent; the feeling of adding value and contributing to a firm; and being involved or invested.

When it came to the benefits of employee engagement, it was clear that all the participants associated benefits with employee engagement. The benefits varied and included the following themes: motivation; efficiency and effectiveness; relationships, collaboration and teamwork; personal fulfilment, morale and job satisfaction; and high quality or standard of work and reputation. Not only were the benefits related to that of the firm, but the benefits were also linked to the individuals in their personal capacity.

Participants were then asked to select five factors which they perceive would enhance employee engagement. These factors were based on the conclusions drawn from the literature review. The participants were also asked to rank these factors in order of importance. Thereafter a score was allocated to the factors to analyse them. The following five factors were deemed most important by the participants:

1. Rewards and recognition;
2. Positive workplace climate;
3. Supportive co-workers;
4. Having a purpose; and
5. Continued personal development/ opportunities for development.

The before-mentioned factors obtained scores far higher than the other factors, and a clear distinction could be drawn between the factors that carried significant weighting and others that were less important. Other factors that were selected by participants (obtained a score of more than zero), but which were less important, include (in order of importance): task significance, job complexity, task variety/ job variety, having coaching/ a coach to guide development, autonomy/job control, continuous feedback, workload, regular contact with supervisors, social support, leader member exchange, proactive personality, transformational leadership, empowering leadership, problem solving, self-evaluation, conscientiousness, job responsibility and time urgency.

Lastly, participants were also asked to list their own factors that would enhance employee engagement. Overall, the following were the top factors selected by participants when asked to give their own factors: rewards and recognition; work-life balance; words of encouragement, motivation and appreciation; continued personal development/ opportunities for development; mutual respect, dignity, equality and trust; positive workplace climate; and social support.

There were some similarities between the factors identified by the participants and the factors identified in the literature review, such as rewards and recognition, and continued personal development/ opportunities for development. However, in addition to the factors identified in the literature review, the following other factors were also identified: having a work-life balance; words of encouragement, motivation and appreciation; mutual respect, dignity, equality and trust; having a good work ethic, enforcing team work, team building and taking responsibility for your work; flexibility; general employee feedback surveys and forums; improved and fair performance rating system; and open communication.

Refer to Appendix F for the interview transcripts.

CHAPTER 5. DISCUSSION OF THE RESULTS

5.1 Introduction

The following section covers a discussion around the results obtained from the fifteen semi-structured interviews conducted on the trainee accountants, as detailed in Chapter 3 on the research methodology. The results obtained have been analysed with reference to the literature review in Chapter 2.

The section commences with a discussion around the understanding of employee engagement by trainee accountants and thereafter the perceived benefits of employee engagement.

This is followed by a discussion and analysis of the factors that affect employee engagement within a South African audit form, as perceived by the fifteen trainee accounts that were interviewed. Furthermore, additional factors identified during the interviews are unpacked to obtain an understanding as to why these might be important to this group of employees as well as to compare these factors with current literature.

The structure of the results obtained has mainly been adapted from research conducted by Cosani (2011) and Guyon-Lebrun (2016), given the similar methodology that has been followed.

5.2 Discussion around the understanding of employee engagement

The fifteen trainee accountants were asked to describe their understandings of employee engagement. On analysis of these understandings, the following themes came to light: motivation; a feeling of happiness; an emotional connection, such as care and passion; having a sense of work ethic by working hard and being diligent; the feeling of adding value and contributing to a firm; and being involved or invested. Accordingly, there were multiple and different definitions and interpretations of the concept.

The responses received are coherent with literature on employee engagement: Gruman and Saks (2011) as well as Saks and Gruman (2014), found that there was a lack of a coherent and commonly accepted definition and that current literature is inconclusive over the definition of employee engagement.

On comparing the trainee accountants' definitions with the definitions found in literature, there are some clear comparisons. The first definition used extensively in literature, relates to the definition of Kahn (1990): "the harnessing of organisations members' selves to their work roles; in engagement, people employ and express themselves physically, cognitively, and emotionally during role performances" (p. 694). In other words, engagement occurs when employees fully attach themselves to their work roles.

In terms of the definitions given by the trainee accountants, the responses can be categorised into the three dimensions used by Kahn (1990), namely physical, cognitive and emotional employment. The sense of having a work ethic by working hard and being diligent, having internal motivation, as well as being involved and invested, could all fall under the physical employment of the employee. Alternatively, the feeling of happiness and having an emotional connection such as care and passion, could fall under the emotional employment of the employee. It is unclear, however, how the themes identified by the participants fall into the category of the cognitive employment of the individual. It could be argued that having a sense of work ethic and working hard, could fall under the cognitive sphere, as diligent work involves performing work, understanding it and applying it consistently, timeously and correctly. This has to do with the mental activities of the individual, and could therefore fall under cognitive sphere.

Rich et al. on the other hand builds on Kahn's definition when he argues that engaged employees are "investing their hands, head and heart in their performances" (2010, as cited in Saks & Gruman, 2014, p. 157). This argument highlights that the individual is committed to investing their entire holistic selves in the performance of their role (Saks & Gruman, 2014). Based on the definitions given by the participants, this definition relates best to the understanding of being involved or invested.

However, Maslach et al. (2001) states that employee engagement overlaps with the concept of job involvement. The distinguishing element between the two concepts is clarified when Maslach et al. (2001) states that job involvement is “similar to the involvment aspects of engagement with work, but does not include the energy and effectiveness dimensions” (p.416).Therefore, participants have seemed to overlap the two concepts and only if the involvement is combined with energy and effectiveness, does it relate to employee engagement.

Therefore, based on the first definition of employee engagement, all the participants’ understandings align with the definition, except for the feeling of adding value and contributing to the firm. This does not directly speak to the degree with which they use their selves in their performance of their role, but relates more to the consequences of engagement.

The second definition widely used in literature, refers to employee engagement being the opposite of job burnout, where job burnout is described as the “positive antithesis of job engagement” (Maslach et al., 2001, p. 416). Throughout the interviews conducted, it was interesting to note that some participants described employee engagement by reflecting on what it is to be disengaged, hence, the opposite of engagement. For example, there were many instances where participants used disengagement to describe engagement, such as P1: “...they are **not unhappy** at work” and P5: “I think one that is **not disconnected**.” This speaks directly to the definition used by Maslach et al.

Maslach et al. (2001) further describes job burnout and job engagement as follows:

> What started out as important, meaningful, and challenging work becomes unpleasant, unfulfilling, and meaningless. Energy turns into exhaustion, involvement turns into cynicism, and efficacy turns into ineffectiveness. Accordingly, engagement is characterised by energy, involvement and efficacy – the direct opposites of the three burnout dimensions (p. 416).

This definition touches on the meaning of the work performed. The understanding of the participants relating to having a feeling of adding value and contributing to the firm, speaks directly to the meaningfulness of the work performed.

By performing meaningful work, the participant adds value and is contributing to the firm. Kahn specifically speaks to meaningfulness when he describes the feeling employees experience when they feel “worthwhile, useful and valuable” (1990, p.704). Additionally, by being actively involved, you are also contributing to the firm.

Kahn’s ethnographic study also speaks to psychological meaningfulness when he concludes that three phycological conditions determine an employee’s level of engagement, namely meaningfulness, safety and availability (1990). Kahn describes that meaningfulness is particularly evident when an employee feels “worthwhile, useful and valuable’ (1990). Hence, the literature and the participants both agree that adding value and contributing to the firm adds to engagement.

Schaufeli et al. (2002) reinforces the energy, involvement and efficacy that Rich et al. speak about when they state that engagement is a “positive, fulfilling, work-related state of mind that is characterised by vigour, dedication, and absorption” (p. 74). In this definition, vigour refers to the energy and mental dedication that is invested in the work; dedication refers to the commitment, enthusiasm and pride that is invested; and absorption refers to the level of attachment and concentration that is dedicated to the work (Schaufeli et al., 2002).

In terms of the energy and mental dedication, the participants’ definitions of having internal motivation, having a sense of work ethic by working hard and being diligent as well as being invested, best describe this dedication. As for the enthusiasm and pride, the feeling of happiness and having a sense of work ethic fit this category. Lastly, the definitions of having an emotional connection and the work ethic fit into the category of attachment and dedication in Schaufeli’s definition.

5.3 Discussion around the understanding of the benefits of employee engagement

As previously mentioned, this research explores the perceived benefits of employee engagement which supports the purpose of the research. As such, participants were asked to describe their understanding of the benefits of employee engagement.

Literature concludes that employee engagement is one of the key success factors of organisations and assists in creating a sustainable competitive advantage (Gruman & Saks, 2011; Macey, Schneider, Barbera, & Young, 2009 as cited in Saks & Gruman, 2014). Based on the responses received during the interviews, all participants linked benefits to the concept of employee engagement. Some of these benefits relate to the organisations and other relate to the benefits of the employee themselves.

In terms of benefits to the employee, the following themes emerged: motivation (internal); efficiency and effectiveness; relationships; personal fulfilment, morale and job satisfaction. Even though the benefits to the individual do not directly affect the organisation they can still be seen as being beneficial to the organisation.

If the perceived benefits of employee engagement by participants are compared to the employee related outcomes as identified by Saks and Gruman (2014), the following similarities are evident:

- Both recognise a positive correlation with job attitudes (Saks, 2006, as cited in Saks & Gruman, 2014), such as job satisfaction;
- Both recognise a positive correlation with "job performance" (Saks, 2006, as cited in Saks & Gruman, 2014, p. 169), described as efficiency and effectiveness by participants;
- Both recognise a positive correlation with "task performance" (Christian et al., 2011, p. 100), described as efficiency and effectiveness by participants.

On the contrary, the participants made no mention to the following outcomes as identified in literature:

- "Health and wellness outcomes" (Cole, Walter, Bedeian, & O'Boyle, 2012, as cited in Saks & Gruman, 2014, p. 169);

- Greater “commitment, health, performance, and lower turnover intentions” (Halbesleben, 2010, as cited in Saks & Gruman, 2014, p. 169).

Participants therefore did not associate any health benefits to employee engagement, due to the fact that the trainee accountants are generally younger than 31 years of age (van der Westhuizen, 2014) and therefore are commonly not prone to health issues. Additionally, trainee accountants might not associate turnover intentions with employee engagement, given that they are serving a fixed term contract, rather than a full-time employment contract.

Kahn (1990) proposes that there is a direct relationship between the degree of using the self and the outcome of the performance. Being able to use your full self in your work, allows you to influence the outcome of the work performed. In addition to other benefits of employee engagement, benefits to the individual can influence the outcome of the work performed by the individual, which in turn can affect the success of the organisation.

In terms of the organisation, the benefits associated with employee engagement include efficiency and effectiveness; relationships, collaboration and teamwork; as well as high quality or standard of work and reputation.

Efficiency and effectiveness relate directly back to Maslach et al.’s definition of employee engagement being the opposite of job burnout, where “engagement is characterised by energy, involvement and efficacy (2001).” With teamwork being at the heart of an audit environment, it is clear why it is important that this is a benefit to auditing organisations: the better teams work together, get along and collaborate on information, the better the team will perform. Lastly, the high quality or standard of work, as well as the reputation, in essence signifies a sustainable competitive advantage to any audit firm, reinforcing the conclusions reached in literature regarding the importance of employee engagement within an organisation.

If the perceived benefits of employee engagement by participants are compared to the organisational outcomes as identified by Saks & Gruman (2014), it is evident that both literature and participants believe that there are long term benefits associated with employee engagement. “Customer satisfaction” and “productivity” as identified in literature, can be compared to high quality of work, and efficiency and collaboration, as identified by participants respectively (Harter et al., 2002 as cited in Saks & Gruman, 2014, p.169). Both literature and participants imply benefits, such as enhanced profitability and shareholder value (Macey et al., 2009, as cited in Saks & Gruman, 2014).

In addition to the perceived benefits discussed above, it is important to focus attention on the benefit of job satisfaction to the individual. As previously mentioned, literature proposes that employee engagement often overlaps with other constructs (Maslach et al., 2001). Once such construct is job satisfaction (Maslach et al., 2001). It is evident that the seven participants who mentioned job satisfaction as a benefit to employee engagement, are overlapping the construct of job satisfaction with employee engagement.

Maslach et al. differentiates job satisfaction from employee engagement by saying that job satisfaction is a personal feeling that is experienced and does not involve an employee’s connection with the work itself (2001). Hence, the satisfaction relates more to the characteristics and the conditions of the work itself (Brief & Weiss, 2002, as cited in Christian et al., 2011).

Therefore, it is evident that seven of the participants incorrectly overlapped employee engagement with job satisfaction, as a result of the personal feeling they associate with it.

In conclusion, employee engagement can been classified as being benecifial to both the individual, as well as the organisation. Clear connections can be made between engagement and the success of an organisation, and it can therefore be concluded that trainee accountants perceive there to be benefits associated with engagement.

5.4 Discussion pertaining to what factors trainee accountants perceive would promote employee engagement in a South African audit firm

The following section includes a discussion pertaining to the factors trainee accountants perceive would promote employee engagement in a South African audit firm.

As previously mentioned, verbal responses received during the interview process, add more value than the selections made from the list given to the participants, they provide more insight into the factors as well as the importance of the factors chosen (Cosani, 2011). Therefore, these responses are included in the discussions that follow, and not in Chapter 4.

From the twenty-six factors identified in the literature review in Chapter 2, participants of the research selected twenty-three of those factors. The factors evident from literature that were not chosen by participants, include positive affect, recovery and work role fit. The topic of recovery is discussed in Chapter 5.5. However, due to trainee accountants being employed to serve a three-year traineeship after studying accounting, there is clarity around the work that needs to be performed and work role fit is not something additional that will engage them, as stated by Crawford et al., (as cited in Saks & Gruman, 2014). These trainee accountants chose this career and thus it is not considered to be a factor that will engage them, as it might engage someone who is filling a position that is not in line with their studies or work experience.

Furthermore, after inverting the scores to find a representative score showing the importance allocated to the scores, there were five scores that stood out above the rest. These factors include: rewards and recognition; positive workplace climate, supportive co-workers; having a purpose; and continued personal development / opportunities for development. A clear distinction could be drawn between the factors that carried significant weighting and others that were less important, as the next factor carried a combined score of nine, compared to continued personal development/ opportunities for development which carried a score of twenty-four.

The following discussion will thus focus on the significant top five factors chosen based on the factors identified in the review of the literature, but it will also include a brief discussion on the next five factors that were chosen for completeness purposes. These additional five factors have a score of more than five, indicating that more than one participant had to have chosen that factor as the maximum score allocated by one person is five. The combined top ten factors constitute 84% of the total scores and is thus deemed sufficient for discussion purposes.

5.4.1 *Top five factors as chosen by participants*

Rewards and recognition

The following shows the selections made by the participants relating to rewards and recognition:

Factor description:	P1	P2	P3	P4	P5	P6	P7	P8	P9	P10	P11	P12	P13	P14	P15	Score:	Count:
Rewards and recognition	3	3	3	5			4	3		1	5		4	5		**36**	**10**

Ten participants selected rewards and recognition as a factor that would enhance engagement. This factor, along with supportive co-workers, obtained the most selections by participants and is also the factor with highest combined score of thirty-six. One participant scored this factor 1, four participants scored this factor 3, two participants scored this factor 4 and three participants scored this factor 5.

Participants either placed emphasis on rewards, such as financial rewards, or recognition, such as a simple ‘thank you’. In some cases, participants believed both to be equally important.

In terms of rewards, participants commented on the following:

> P2: “…as I am already a very driven person, being **paid more** would really help as we are paid less than our competitors and we work a lot more overtime than the people at other firms.”

> P7: “We don’t always necessarily feel that the **level of compensation** we get is actually supportive of the amount of work we do.”

Saks & Gruman described engagement as being the opposite of burnout, and will occur when there are low job demands and a great availability of resources (2014). An example of a job resource would be that of pay (Saks & Gruman, 2014), confirming the importance of financial rewards to employees.

In relation to recognition, participants commented on the following:

> P3: “It doesn’t necessarily need to be employee of the month or **recognition** in front of everybody, just a simple ‘thank you, good work’ will also definitely increase your morale to do better and to do more for the firm.”

> P10: “It’s nice to know that people **appreciate** the effort you put into the work you are doing.”

> P11: “**Recognition** for me is a positive driver for motivating me to go the extra mile for my employer.”

> P13: “**Recognition** goes a very long way especially when you are working late and its long hours and all of the work that you do.”

Where participants felt that both rewards and recognition were important, they commented on the following:

> P1: “Being shown **recognition** and being **rewarded** for hard work will push me to work hard in the future knowing that it does not go unnoticed.”

> P4: “Just more **recognition** for good work performance.” “…We are given such tight deadlines and given such large volumes of work and we get through it, yet that is not really recognised.” “I would definitely say more **pay**, considering the complexity of the work that we do and the hours that we work.”

> P8: “**Rewards and recognition** will always motivate me as there will be something to work towards and something to look forward to when the task at hand is completed.”

P14: “Being **rewarded and recognised** will directly lead to employees being more motivated and more engaged.”

Overall, both rewards and recognition are equally important to trainee accountants. However, if we compare the responses received to the review of literature, only one source commented on the importance of rewards and recognition, that being Crawford et al. (2010).

The reason why rewards and recognition might be so important to trainee accountants, is due to the fact that this is most probably their first job after studying for four years. Trainee accountants are used to receiving feedback and being in an environment where they are told when they performed well. Additionally, because this is a training contract, the pay is not necessary very good when compared to other full time working contracts. Combined with the difficult working conditions of the industry (van der Westhuizen, 2014), which is characterised by increased stress, long working hours and tight reporting deadlines, it is evident why trainee accountants feel the need to get recognition for the work done.

Furthermore, the importance of rewards and recognition is emphasised in literature. Kahn specifically makes mention to psychological meaningfulness, referring to the “feeling that one is receiving a return on investment” (1990, pp. 703-704). This return on investment can be a physical return, being the rewards, or a return in terms of recognition. Thus, the rewards and recognition allows the employee to feel that he is being rewarded for the time and energy that he invested in the work.

Positive workplace climate

The following shows the selections made by the participants relating to positive workplace climate:

Factor description:	P1	P2	P3	P4	P5	P6	P7	P8	P9	P10	P11	P12	P13	P14	P15	Score:	Count:
Positive workplace climate	5	1	4		5	3	5			5		5			3	**36**	**9**

Nine participants selected positive workplace climate as a factor that would enhance engagement. This factor also obtained the second highest score of all the factors identified in the literature review, with a total score of thirty-six points. One participant gave this factor a score of 1, two participants scored it 3, one participant scored 4, and five participants scored this factor 5. Therefore, this factor obtained the most votes for a score of 5.

When asked about the positive workplace climate, four participants believed it will encourage hard work:

> P1: "[It] will create a sense of belonging and drive people to **work harder**."
>
> P2: "A workplace that allows you to be you and treats all people fairly contributes to one's attitude and **willingness to do more** than what is expected."
>
> P6: "They come to the audit and they are really positive and it definitely helps you **carry on working**."
>
> P7: "Having positive employees around makes it **easier for the work** to get done."

Harter et al., (2002, as cited in Saks & Gruman, 2014), confirms that there is a positive correlation between employee engagement and productivity, substantiating the reason why participants believe that a positive workplace climate (being a factor that will enhance engagement) will encourage hard work.

On the other hand, two participants believed the positive work environment had a direct impact on the individual and his/her personal fulfilment and morale:

> P3: "[It] will really contribute to your **morale** to go to work."
>
> P15: "…you realise how a negative workplace environment can **affect your whole life** because you spend pretty much most of your day at work."

Other comments relating to a positive work environment, related to the consequences that a negative environment could have:

P5: “I think a positive climate would really make a world of **difference** when you’re sitting with these heavy deadlines.”

P10: “Generally the team can either **make or break** the audit.”

P12: “If the workplace is not pleasant, all **other efforts will be ruined**.”

Christian et al. state that bad working conditions are negatively related to employee engagement (2011). Hence, having a positive workplace climate improves the working conditions and ultimately increases engagement.

Maslach et al. describes job burnout as “involvement that turns into cynicism” (2001, p.416). Additionally, Schaufeli et al. defines engagement as having a “positive” mindset (2002). Having a positive mindset and positive workplace climate therefore aims to avoid cynicism in an effort to promote engagement and eliminate job burnout. Therefore, the positive workplace climate assists employees in having a positive mindset.

When compared to the responses received in the review of literature, only one source commented on the importance of a positive workplace climate, that being Crawford et al. (2010). Again, due to the difficult working conditions of the industry and the long hours being worked, it makes a big difference to trainee accountants having a positive workplace environment. Their environment is also characterised by spending a great deal of time at client’s offices and therefore they have no real stability when it comes to having a consistent workplace. To compensate for the change in consistent change in workplace, it is necessary to have a positive workplace climate. On the other hand, employees who go to the same offices every day and who do not work under the same stressful working conditions, would probably not rank having a positive workplace climate as high.

Supportive co-workers

The following shows the selections made by the participants relating to supportive co-workers:

Factor description:	P1	P2	P3	P4	P5	P6	P7	P8	P9	P10	P11	P12	P13	P14	P15	Score:	Count:
Supportive co-workers		2	5		4	2	3	2		4	1	3	2			**28**	**10**

Ten participants selected supportive co-workers as a factor that would enhance engagement. This factor, along with rewards and recognition, obtained the most selections by participants. This factor also obtained the third highest score of all the factors identified in the literature review, with a total score of twenty-eight points. One participant scored this factor a 1, four participants scored it a 2, two participants scored it a 3, two participants scored it a 4, and one participant scored it a 5.

Two participants see having supportive co-workers as beneficial to personal development and fulfilment:

> P2: "Having people willing to assist in areas that you struggle with contributes greatly to your attitude and **development**."

> P8: "I enjoy socialising; therefore, the idea of a good team spirit **motivates me and energises me**. This will also assist me when I feel **overwhelmed** or unable to do something on my own."

Participants also felt that having supportive co-workers allowed them not to feel alone and assisted with the emotional side of work:

> P3: "If your co-workers are very supportive and they understand your personal situation, you will do the same for them as it will feel like you are not only there, or you are **not just a number**, that they really care about you."

> P6: "…you can support each other through the audit so that you don't feel like you're just **in something alone**."

> P10: "Having people around you who can **empathise** with the position you are in makes it easier to deal with the emotional stress this job places upon you."

As previously mentioned, Kahn defines employee engagement as employees being able to "express themselves physically, cognitively and *emotionally*" (1990, p.694). Hence, employee engagement includes an emotional aspect too. Participants believe that having supportive co-workers assist with the emotional side of work, and thus it is logical why having supportive co-workers would enhance engagement. This is further supported by "emotional conflict" being a factor that is negatively related to employee engagement (Christian et al., 2011).

Overall, participants felt that having supportive co-workers encouraged a positive work environment and support structure:

> P5: "…it's nice to have that structure behind you." "…that there is a **support system** in place for you."
>
> P7: "I'd say due to the work hours we have, it's nice to have co-workers who are **supportive**."
>
> P11: "Having co-workers with good people's skills would help to create a **healthy working environment**."
>
> P12: "Keeps the **working environment pleasant** and helps when work gets intense."

Christian et al. state that bad working conditions are negatively related to employee engagement (2011). Hence, having supportive co-workers improves the working conditions and ultimately increases engagement. This is supported by Saks & Gruman summarising engagement as having a "supportive work community" (2014, p.161).

When compared to the responses received in the review of literature, both literature and the participants agree that this factor is important, as five sources in literature commented on having supportive co-workers. Working in an environment that is characterised by team work, high job demands and stress, it is clear why having supportive co-workers is necessary. Supportive co-workers have an impact on the emotional side of the work and directly impact the personal fulfilment and needs of the trainee accountants.

Having a purpose

The following shows the selections made by the participants relating to having a purpose:

Factor description:	P1	P2	P3	P4	P5	P6	P7	P8	P9	P10	P11	P12	P13	P14	P15	Score:	Count:
Having a purpose	4					5		4	4	2				3	5	**27**	**7**

Seven participants selected having a purpose as a factor that would enhance engagement. This factor also obtained the fourth highest score of all the factors identified in the literature review, with a total score of twenty-seven points. One participant scored this factor a 2, one participant scored it a 3, three participants scored it 4 and two participants scored it a 5.

Two participants believe that having a purpose, leads to creating and adding value to a firm:

> P1: “Knowing that I **added value** and contributed to my team pushes me to work harder knowing that I made a difference.”
>
> P6: “A lot of the time it feels like you’re just going into these audits and you’re not really benefiting anyone.” “It’s like I’m not **creating value** with what I’m doing.”

Three participants believe that having a purpose creates a better understanding of what it is you want to achieve and how this fits into the purpose of the firm:

> P9: “Knowing that doing a job is meaningful and making a difference in some way will make people feel more like an important **part of a bigger picture**.”
>
> P10: “Knowing what you are doing and what is expected from you, gives a person **goals to work towards**. Without a goal to achieve there’s no reason to even be working.”
>
> P14: “This will **drive** an employee to be engaged.”
>
> P15: “I think it’s just knowing why you’re doing something and **where it leads**.”

Macey & Schneider support this view when noting that all definitions of engagement agree that employee engagement has a purpose in an organisation (2008, as cited in Gruman & Saks, 2011).

In addition to understanding the purpose of the firm, one participant believes that having a purpose has bigger consequences, such as motivating the individual and instilling a sense of hard work, similar to what has been described by participants in their understanding of employee engagement in Chapter 5.2:

> P8: "There is no point in performing work without having a result or purpose. Therefore, having a goal/purpose will assist me and **motivate me** in achieving and **working harder**."

Having a purpose can also lead to personal fulfilment. This best ties in with the concept of job satisfaction, as job satisfaction is defined as "the extent of which work is a source of need fulfilment" (Maslach et al., 2001, p.416). Additionally, Schaufeli et al. describe engagement to be a "positive, fulfilling, work related state of mind" (2002, p.74).

When compared to the responses received in the review of literature, only one source commented on the importance of having a purpose, that being Gallup (2016). Gallup performs extensive research on employee engagement, which is constantly updated. Based on their latest research performed on millennials, having a purpose was deemed very important, as millennials are not only motivated by financial rewards; "they want a purpose" (Gallup, 2016, pp. 2-3).

Because research on millennials is relatively new, it is reasonable that this factor has previously not been mentioned in abundance. This is also justified by the fact that millennials have been found to have different needs to that of other generations (Gallup, 2016). This would explain why this factor is especially important to trainee accountants and not to all other employees.

Continued personal development/ opportunities for development

The following shows the selections made by the participants relating to continued personal development/ opportunities for development:

Factor description:	P1	P2	P3	P4	P5	P6	P7	P8	P9	P10	P11	P12	P13	P14	P15	Score:	Count:
Continued personal development/ opportunities for development				4					5		2	4	5		4	**24**	**6**

Six participants selected continued personal development/ opportunities for development as a factor that would enhance engagement. This factor also obtained the fifth highest score of all the factors identified in the literature review, with a total score of twenty-four points. One participant scored this factor a 2, three participants scored this a 4 and 2 participants scored this a 5.

Two participants believe that continued development will encourage them to work harder and become better at what they do, as described in their understanding of employee engagement in Chapter 5.2:

> P9: "Knowing that doing a job will result in some degree of self-development will encourage me to **put in a lot of effort** in order to get the most out of the job that I am doing."

> P11: "By virtue of knowing where my weaknesses lie, I will be able to continuously work towards **becoming a better** employee."

Three participants, on the other hand, believe that continued development is more personal, and will result in them being able to build skills that they can use in their careers in future:

> P12: "…in order to create an **evolving career**."

> P13: "I want to continuously grow so I just want to learn new things and be able to add that to my CV which would make it more **attractive to future employers**."

> P15: "So it's setting **personal goals** for myself that are not dependent on the rating system of the company, but for me to see personal goals."

When compared to the responses received in the review of literature, continuous development was mentioned by six sources, namely Bakker et al. (2007), Mauno et al. (2007), Xanthopoulou et al. (2009), Crawford et al. (2010), Bakker et al. (2011), Christian et al. (2011) and Gallup (2016); emphasising the importance of continuous development, not only to trainee accountants, but also to employees in general. Development seems to relate to employees on a more personal level, where they are able to work harder and build careers for themselves. In other words, it plays a big role in their long-term goals, rather than only considering their present jobs.

This is emphasised by the functional changes in leadership as identified by Gallup: the first being “millennials are not pursuing job satisfactions – they are pursuing development’ and the second being “millennials don’t want to fix their weaknesses – they want to develop their strengths” (2016, pp. 2-3). Rich et al.’s definition of engagement supports this view as engagement is described as “investing their hands, head and heart” (2010, as cited in Saks & Gruman, 2014, p.157), where the hands refer to the physical work done. In order to improve the investment of the “hands” or the work being performed, development would be necessary.

Other factors which were mentioned a great deal in literature, includes having a coach to guide development, continuous feedback and autonomy/job control. Having coaching or a coach to guide development and autonomy or job control are mentioned in the additional five factors chosen by participants in Chapter 5.4.2. However, continuous feedback, which was mentioned the most in the review of literature, was not included in the top ten factors as chosen by the participants. This is possibly due to the nature of the job, as trainee accountants already receive feedback after every audit, due to the requirements set out in the learnership contract. As such, it is reasonable as to why this was not ranked very high by the trainee accountants.

5.4.2 *Additional five factors chosen by participants*

The following includes a brief discussion around the additional five factors as chosen by the participants. This is due to the clear distinction that could be drawn between the first five factors that carried significant weighting and others that were less important. The next factor after the top five factors carried a combined score of nine, compared to continued personal development/ opportunities for development which carried a score of twenty-four. Hence, the following factors are not deemed as significant as the top five factors.

The additional five factors chosen by participants have a common theme and generally relate to the task and job specifically (task significance, job complexity, task variety/ job variety, autonomy/job control). Additionally, it also includes having someone to assist with development (having coaching/ a coach to guide development). Development is deemed very important to trainee accountants and formed part of the top five factors selected them.

Task significance

The following shows the selections made by the participants relating to task significance:

Factor description:	P1	P2	P3	P4	P5	P6	P7	P8	P9	P10	P11	P12	P13	P14	P15	Score:	Count:
Task significance				3		4			1					1		**9**	**4**

Four participants selected task significance as a factor that would enhance engagement. This factor also obtained the sixth highest score of all the factors identified in the literature review, with a total score of nine points. Two participants scored this factor a 1, one participant scored it a 3 and one participant scored it a 4.

Participants believe that task significance provides opportunities to perform meaningful work, and also brings a sense of personal fulfilment:

> P4: “So definitely just more **opportunities** just in terms of different tasks that you’re given.”

> P6: “But I think like now I’ve done a few more senior sections it’s made me **feel better**.”

P9: "Again it just goes back to the idea of **meaningful work** and the feeling that one is making a difference, which I believe is highly valued by most individuals."

P14: "The more significant the task, the more the employee should be **engaged**."

The concept of meaningful work, therefore best ties in with Kahn's definition of meaningfulness, where an employee feels "worthwhile, useful and valuable" (1990, p.704).

Job complexity

The following shows the selections made by the participants relating to job complexity:

Factor description:	P1	P2	P3	P4	P5	P6	P7	P8	P9	P10	P11	P12	P13	P14	P15	Score:	Count:
Job complexity			2								4		3			**9**	**3**

Three participants selected job complexity as a factor that would enhance engagement. This factor also obtained the seventh highest score of all the factors identified in the literature review, with a total score of nine points. One participant scored this factor a 2, one participant scored this a 3 and one participant scored this a 4.

The participants believe that job complexity stimulates and develops them, keeps them interested and gives them the opportunity to engage with higher management:

P3: "I will firstly feel that they trust me that I will do that and then also, it will help me **develop myself**." "So, I think job complexity for me is a really good thing to make sure that you are engaged in the firm because through job complexity you are also **engaged with the managers**, the directors, CFO's, CEO's and all of that.

P11: "Being allocated complex sections creates a good challenge therefore will keep me **interested and motivated**."

P13: “Also just to create the **passion** for something new.”

Saks & Gruman support job complexity being a factor that enhances engagement as they have found that challenging job demands are positively related to employee engagement (2014).

Task variety / job variety

The following shows the selections made by the participants relating to task variety/ job variety:

Factor description:	P1	P2	P3	P4	P5	P6	P7	P8	P9	P10	P11	P12	P13	P14	P15	Score:	Count:
Task variety/ job variety								5	2							**7**	**2**

Two participants selected task variety/ job variety as a factor that would enhance engagement. This factor also obtained the eight highest score of all the factors identified in the literature review, with a total score of seven points. One participant scored this factor a 2 and one participant scored this a 5.

Both participants agree that task variety provides challenging work and keeps them interested.

> P8: “This would ensure that I won’t **get bored** and I will be **challenged** on different tasks.”
>
> P9: “This is in order to refrain from **getting bored**. Doing repetitive work that does **not challenge** oneself.”

Again, this is supported by Saks & Gruman who have found that challenging job demands are positively related to employee engagement (2014).

Having coaching / a coach to guide development

The following shows the selections made by the participants relating to having coaching / a coach to guide development:

Factor description:	P1	P2	P3	P4	P5	P6	P7	P8	P9	P10	P11	P12	P13	P14	P15	Score:	Count:
Having coaching/ a coach to guide development	2					1	1								2	**6**	**4**

Four participants selected having coaching / a coach to guide development as a factor that would enhance engagement. This factor also obtained the ninth highest score of all the factors identified in the literature review, with a total score of six points. Two participants scored this a 1 and two participant scored this factor a 2, showing that this factor was significant, but that it was relatively unimportant.

Participants believe that having a coach, furthers their development through being able to learn from making mistakes and improving in future:

> P1: "Being guided gives me a sense of **security** that I am not on the wrong path. It also allows me room to make mistakes and take risks which is the best way to **learn** and succeed."

> P7: "You can always go for advice (professionally) to try and help you out of whatever situation you might find yourself in, but also in ways on how to **improve**."

> P15: "I think having that coaching part goes together with that **continuous feedback**."

Unpredictability and uncertainty is often seen as a cause of non-engagement (Kahn, 1990), therefore, having a coach to guide development through unknown scenarios, would provide the psychological safety that is necessary to engage trainee accountants. Additionally, Gallup has found that "millennials don't want bosses – they want coaches" (2016, pp. 2-3), supporting the need for coaching.

Autonomy / job control

The following shows the selections made by the participants relating to autonomy/ job control:

Factor description:	P1	P2	P3	P4	P5	P6	P7	P8	P9	P10	P11	P12	P13	P14	P15	Score:	Count:
Autonomy/ job control									3		3					**6**	**2**

Two participants selected autonomy/ job control as a factor that would enhance engagement. This factor also obtained the tenth highest score of all the factors identified in the literature review, with a total score of six points. Two participants scored this factor a 3.

Participants believe that having autonomy or job control, will not only provide self-fulfilment and keep them interested, but will also allow them to work harder:

> P9: "Having some way of making a job one's own, not only makes it more **interesting**, but gives one a feeling of **self-accomplishment** and will encourage people to **work harder**."
>
> P11: "Being given the opportunity to have a certain level of will help me feel more r**elevant**."

5.5 Own factors identified by participants

Bearing in mind the top ten factors chosen by the participants as listed in Table 9 on page 66, the following similarities can be drawn between the top ten factors (as identified in literature) and their own chosen factors:

- Rewards and recognition obtained the highest score and the highest count in both sets of factors;
- The following three factors were in the top ten factors chosen by participants in both sets of factors: rewards and recognition, continued personal development/ opportunities for development and positive workplace climate.

In addition to the factors identified in the literature review and discussed in Chapter 5.4, the following additional factors were identified as factors that would enhance engagement by the participants:

- Having a work-life balance;
- Words of encouragement/ motivation and appreciation;
- Mutual respect/ dignity/ equality and trust;

- Enforce team work/ team building and taking responsibility for your work/ work ethic;
- Flexibility;
- General employee feedback surveys/ forums;
- Improved/ fair performance rating system;
- Open communication.

Of the additional factors chosen, the most significant factor mentioned is having a work-life balance. Having a work-life balance was the second highest factor chosen by participants in their own list of factors. Participants made the following comments on having a work-life balance:

> P5: "Also a **level of empathy** when it gets to deadlines…if you can regard someone's personal obligations outside the workplace."

> P8: "Encouraging a work-life balance… in order to ensure clerks feel the **need to stay healthy** and take some time of their own."

> P9: "Company's commitment to **employee wellbeing** – striving to provide scope for a work-life balance."

> P12: " A strict policy respecting work-life balance – in order to give employees proper **space to unwind** from work."

Having a work-life balance ties in with Kahn's condition of psychological availability (1990). Kahn (1990) refers to work and social demands that can limit the resources available to the employee. As such, the participants agree that a work-life balance is necessary to create this psychological availability to enable them to fulfil their responsibilities to the best of their abilities.

Interestingly, the 'recovery' factor was selected by participants in their own selection of factors, but not selected when given a list of factors that were identified in literature. This factor was not mentioned by more than three participants and could be due to the fact that other factors were deemed more important when given a list to select from.

Participants relate ‘recovery’ to the concept of burnout (Maslach et al., 2001) as all three participants commented on the importance of taking leave and recovering:

> P6: “I also think if you could get **days off** after really hectic deadline clients or maybe just a day where we get to **have a break**…”

> P10: “Being able to **take holidays**: sometimes leave requests are rejected because someone might need you in that period.”

> P12: “**Compulsory leave** at least twice a year for two weeks, to ensure employees **do not burn out**.”

The concept of recovery resonates well with the understanding of the environment and the working conditions of the industry which is characterised by increased stress, long working hours, tight reporting deadlines, extensive use of technology such as computers and long periods of inactivity (due to the extensive desk work performed). Therefore, the need for recovery, to avoid possible burnout. Additionally, psychological availability (Kahn, 1990) is also positively affected when employees are given time to recover.

5.6 Conclusion

Trainee accountants may not understand all the nuances of employee engagement, however, their understanding captures many of the main elements that constitute engagement. Trainee accountants believe employee engagement incorporates themes of motivation; a feeling of happiness; an emotional connection, such as care and passion; having a sense of work ethic by working hard and being diligent; the feeling of adding value and contributing to a firm; and being involved or invested.

Trainee accountants also perceive employee engagement to benefit both the employee as well as the organisation, and that it includes themes of motivation; efficiency and effectiveness; relationships, collaboration and teamwork; personal fulfilment, morale and job satisfaction; and high quality or standard of work and reputation. This is consistent with literature around the benefits of employee engagement.

In response to the research question:

'W*hat factors do trainee accountants perceive would promote employee engagement in a South African audit firm?'*

the fifteen trainee accountants that were interviewed perceive that the following factors would promote employee engagement in a South African audit firm (in order of perceived importance):

Rank:	Factor description:
1	Rewards and recognition
2	Positive workplace climate
3	Supportive co-workers
4	Having a purpose
5	Continued personal development/ opportunities for development
6	Task significance
7	Job complexity
8	Task variety/ job variety
9	Having coaching/ a coach to guide development
10	Autonomy/ job control
11	Continuous feedback (e.g. performance feedback)
12	Workload (challenge demand)
13	Regular contact with supervisors
14	Social support
15	Leader-member exchange
16	Proactive personality (individual)
17	Transformational leadership
18	Empowering leadership
19	Problem solving
20	Self-evaluation (individual)
21	Conscientiousness (individual)
22	Job responsibility (challenge demand)
23	Time urgency (challenge demand)

CHAPTER 6. CONCLUSIONS & RECOMMENDATIONS

6.1 Introduction

This final chapter summarises the conclusions that have been drawn throughout the research performed on the perceptions that trainee accountants have about the factors that would engage them. By comparing current literature on employee engagement with the responses obtained from the semi-structured interviews performed, the researcher could conclude on the factors that trainee accountants perceive would engage them.

Additionally, this chapter provides insight and recommendations to the stakeholders identified in Chapter 1.4, such as the human resources management of the audit firm. These recommendations on best practices will allow the audit firm to enhance the engagement of their trainee accountants. This engagement will not only develop them as individual employees, but will also allow the audit firm to leverage off benefits that employee engagement creates in assisting the firm to achieve a sustainable competitive advantage in an already difficult and competitive economic environment.

Lastly, suggestions are made for further research where areas of potential improvement have been identified.

6.2 Conclusions of the study

The nature of the work environment of the industry, combined with the poor economic climate South Africa is currently facing, raise a concern around the level of engagement of trainee accountants (van der Westhuizen, 2014). Additionally, the characteristics of the millennial generation relating to low job attachment and high turnover (Gallup, 2016) are particularly relevant, given that most trainee accountants are millennials.

Given that different employee groups have different needs and thus have factors that engage them, this study concludes on the factors as perceived by trainee accountants that would enhance employee engagement within a South African audit firm.

Based on research performed on fifteen trainee accountants, the results obtained suggest that even though there is no consensus on the definition of employee engagement, the importance of employee engagement lies within the perceived consequences and the benefits it provides. As discussed in Chapter 4, trainee accountants associate both employee related benefits as well as organisational benefits with employee engagement. As such, it is deemed appropriate to investigate the factors that trainee accountants perceive would engage them.

The following factors are ranked in order of importance to trainee accountants when considering the factors that would enhance their engagement:

Rank:	Factor description:
1	Rewards and recognition
2	Positive workplace climate
3	Supportive co-workers
4	Having a purpose
5	Continued personal development/ opportunities for development
6	Task significance
7	Job complexity
8	Task variety/ job variety
9	Having coaching/ a coach to guide development
10	Autonomy/ job control
11	Continuous feedback (e.g. performance feedback)
12	Workload (challenge demand)
13	Regular contact with supervisors
14	Social support
15	Leader-member exchange
16	Proactive personality (individual)
17	Transformational leadership
18	Empowering leadership
19	Problem solving
20	Self-evaluation (individual)
21	Conscientiousness (individual)
22	Job responsibility (challenge demand)
23	Time urgency (challenge demand)

Of these factors, rewards and recognition, positive workplace climate, supportive co-workers, having a purpose and continued personal opportunities for development are the most significant to trainee accountants. Therefore, to enhance engagement within trainee accountants and to achieve the benefits of engagement related to the employees as well as the organisation, human resource management need to focus on these significant factors when considering best practices.

6.3 Recommendations

Based on the conclusions drawn, it is recommended that human resource management of the accounting firm adapt their policies, procedures and initiatives using the significant factors identified by trainee accountants to enhance employee engagement amongst trainee accountants and to reduce employee turnover. These policies, procedures and initiatives need to be adapted to suit the identified needs of this group of employees.

The significant factors that trainee accountants perceive would enhance employee engagement within a South African audit firm include rewards and recognition, positive workplace climate, supportive co-workers, having a purpose and continued personal development/ opportunities for development. Therefore, the following is recommended:

- Remuneration structures and policies need to be adapted to fairly reward trainee accountants for the long hours worked and the stressful work performed. Additionally, it is recommended that systems are be put in place where managers can show recognition to trainee accountants for difficult work performed and the long hours worked. Recognition and praise does not come naturally for all managers; hence, structures need to be put in place so that employees can receive the recognition where it is deserved. Examples include, having appreciation days, giving days off for deadlines that were met early, and other methods of saying ‘thank you’.
- A positive workplace climate should be created, where employees are encouraged to be optimistic and where negativity is avoided. This should

be built into the initiatives around the office, as well as the culture within the organisation.

- A culture should be created where employees are encouraged to support each other, whether the employees are trainee accountants, or managers.
- Policies around the office need to be implemented where the firm communicates the purpose of the work, as well as the purpose and the strategy of the organisation, to all employees. Initiatives need to be enforced where this strategy is actively communicated and explained to all employees to ensure that they understand their role within the bigger picture and hence to allow them to understand their purpose.
- Development should be prioritised where employees are not only developed in terms of the areas stipulated in their training contracts, but also developed in other areas too. Policies should be built around continuous development and development should be encouraged, whether in personal capacity outside of the organisation, or within the organisation. For example, the firm could provide opportunities for development and experience in other departments by allowing rotations within the firm, to provide exposure to different scenarios and clients. Additionally, development should be customised for different levels of employees.

By making the appropriate changes to the firm’s policies, procedures and initiatives, the firm not only empowers the trainee accountants by motivating them, improving their efficiency and effectiveness, helping them build their relationships and by providing personal fulfilment, morale and job satisfaction, but it also enables the firm to improve the efficiency and effectiveness of the services they provide; maintain relationships, and provide high quality work that enhances the reputation of the firm. Together, these benefits merge to enable the accounting firm to improve its profitability and gain a sustainable competitive advantage in the long run.

This research also adds to the limited academic research that is available on employee engagement in accounting firms in South Africa.

6.4 Suggestions for further research

During the research performed, the researcher identified possible areas for further research. These are discussed to facilitate further research in the field of employee engagement in the financial services industry, particularly relating to trainee accountants working in an audit environment.

It is suggested that further research is not performed at the beginning of the year, but during the second half of the year to include first year trainee accountants in the sample. During this study, it was not possible to perform the interviews at the end of the year, as by the time the firm had given consent to continue with the research, most of the trainee accountants had already been on leave. As such, no first year trainee accountants were included in the sample as they were on study leave in January to prepare for their first board exam when most of the interviews were performed.

Participants were not asked to state whether they felt engaged at work or not. Hence, conclusions cannot be drawn about whether the factors that engage participants, relate to employees that already feel engaged, or employees that do not feel engaged. In the same way that various factors engage different employees depending on the demographics of the group of people (Insync Surveys, 2009), different factors could engage employees depending on their engagement levels (for example employees that feel engaged, versus employees that do not feel engaged.) Accordingly, it is suggested that further research is performed to establish which factors would enhance engagement in employees that are already engaged, and which factors would engage employees that do not feel engaged.

It is suggested that further research is performed on trainee accountants employed at all four of the big accounting firms in South Africa, to establish whether the factors that enhance employee engagement are consistent across all the firms. This research makes use of a case study that is based on one accounting firm only. Through the conversations held with the participants, it became apparent that participants often compared themselves to trainee accountants at other big four accounting firms. An example of this would be the rewards they receive which are measured by their salaries. If trainee accountants are satisfied with their salaries, rewards and recognition would most probably not be a significant factor that would enhance their engagement. Therefore, it would be interesting to see whether conducting the same research in a firm where the conditions are different (where salaries are higher for example) would result in different conclusions.

Literature shows that employee engagement can both enhance and hinder the employee and the organisation in multiple ways (Saks & Gruman, 2014). Hence, it is suggested that research is performed on factors that trainee accountants consider would diminish employee engagement. Employing both factors that enhance and hinder engagement are counteractive. Thus, it is important to identify and eliminate factors that would diminish employee engagement, to ensure maximum benefits are obtained from factors that enhance employee engagement.

Millennials have been found to have different needs when compared to other generations. Literature indicates that millennials do not show a great deal of attachment to organisations and therefore change jobs frequently (Gallup, 2016). Due to the fixed term training contracts, trainee accountants have no choice but to complete their contracts with the same firm for three years. The training firm is thus seen as a “stepping stone” to becoming a chartered accountant. As such, it is suggested that further research is performed to establish what kind of association trainee accountants make with the training firm, and whether serving a training contract has any effect on their turnover level. Research will then be able to show whether the turnover relates specifically to the characteristics of the generation of trainee accountant, or whether it relates to the firm being a “stepping stone” in their career.

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APPENDIX A

Actual Research Instrument

Date:

Time:

Name of participant:

Background discussion:

Researcher introduces herself and gives background to the MBA and the research component of the degree. The researcher also thanks the participant for contributing to the research performed.

As you know, I am currently a full-time student at Wits Business School completing a Master of Business Administration (MBA) degree. As part of the MBA degree, students are required to perform a research assignment. The field of study which I am looking at is around employee engagement and the main objective of my study is to determine the fundamental factors that trainee accountants perceive would enhance their engagement. I would also just like to thank you in advance for being a participant and contributing to the research performed.

Researcher gives a brief description of employee engagement including a few definitions.

To start off, I will give you two definitions of employee engagement:

- “the harnessing of organisations members’ selves to their work roles; in engagement, people employ and express themselves physically, cognitively, and emotionally during role performances" (Kahn, 1990, p. 694);

- or the opposite of job burnout (Maslach, Schaufeli, & Leiter, 2001).

Researcher engages in discussion with interviewee and offers layman term explanations as to what employee engagement is. Mention some of the advantages of employee engagement. Researcher also issues the participant a card with simplistic explanations of employee engagement to refer back to during the interview.

In layman's terms, employee engagement refers to employees connecting with their work in a way that they feel personally and emotionally connected. It allows them to fulfil their jobs to the best of their ability. It also makes employees intrinsically motivated to do the best that they can do when it comes to their performance.

Employee engagement has been described as an organisational competitive advantage and the key to an organisation's success. When employees are engaged with their head, hands and heart, they are more effective and committed to their work.

Confidentiality and participation:

The researcher confirms that confidentiality will be maintained in terms of names and responses received. The researcher explains that participation is not compulsory and that the participant can withdraw at any time when he/she feels uncomfortable or wishes to do so. Confirm that the interview will be recorded in order to create transcripts of the interview for analyses purposes.

Before we start, I would just like to confirm that you have read and understood the consent form? I would like to reiterate that you will remain confidential throughout the research and you can withdraw at any time. I will also record the interview in order to create a transcript of the interview for analysis purposes.

Question 1:

What is your job title or level of staff?

(This question confirms that the participant is a trainee accountant to ensure that the sample is an accurate reflection of the research performed.)

Question 2:

What do you understand by the term employee engagement and what does it mean to you?

(This question ensures that participant understands what employee engagement is and is able to answer the questions accurately.)

Question 3:

What would you say the difference is between an engaged employee and a disengaged employee?

(This questions shows understanding of the concept of employee engagement and potential themes could emerge.)

Question 4:

What do you consider the advantages to be of employee engagement? From your view as an employee.

(This questions shows understanding of the concept of employee engagement and potential themes could emerge.)

Question 5:

Can you recall a situation where you felt you were engaged at work? If so, please give some background to the situation and what you felt could have engaged you.

(Possible engagement themes could emerge from this question.)

Question 6:

What initiatives has your employer implemented that could enhance your engagement/ that could make you feel more engaged at work?

(Possible engagement themes could emerge from this question.)

Question 7:

In your opinion, if you had to think of a perfect work environment, what 5 initiatives or factors would enhance your engagement at work? Please comment on each.

(Possible engagement themes could emerge from this question.)

Question 8:

Do you think that any of the following factors would enhance your engagement at work? Please select 5 factors (if any).

(Possible engagement themes could emerge from this question.)

Having a purpose	
Continued personal development/ opportunities for development	
Having coaching/ a coach to guide development	
Continuous feedback (e.g. performance feedback)	
Regular contact with supervisors	
Autonomy/ job control	
Supportive co-workers	
Task variety/ job variety	
Task significance	
Problem solving	
Job complexity	
Social support	
Positive workplace climate	
Rewards and recognition	
Work role fit	
Recovery	
Job responsibility (as a challenge)	
Time urgency (as a challenge)	
Workload (as a challenge)	
Transformational leadership	
Empowering leadership	
Leader-member exchange	
Self-evaluation (individual)	
Conscientiousness (individual)	
Positive affect (individual)	
Proactive personality(individual)	

Question 9:

Please rank the above 5 chosen factors which you have chosen in order of importance, where number 1 is the most important and number 5 is the least important, and comment **how** it would add to your engagement.

1.
2.
3.
4.
5.

(Possible engagement themes could emerge from this question.)

Question 10:

What methods or measures could your employer employ to ensure that you will stay on with the firm after the end of your traineeship due to your physical and emotional investment in the work at the firm?

(Possible engagement themes could emerge from this question.)

Question 11:

What would make you work harder, so that you may reach a point where you would feel personally and intrinsically motivated to do the best that you can when it comes to your performance?

(Possible engagement themes could emerge from this question.)

Question 12:

Other possible questions based on the responses received.

Closing comments:

Ask the participant if he/she has any last comments.

Thank the participant for taking the time to participate in the research.

Confirm that the researcher has the contact details of the participant in case researcher needs to contact them in future. Ask the participant whether he/she would like to receive a copy of the research findings once complete.

The structure of the interview has largely been adapted and modified from the research performed by Cosani (2011).

APPENDIX B

Non-disclosure letter

The Graduate School of Business Administration
2 St David's Place, Parktown, Johannesburg, South Africa
P O Box 98, Wits, 2050
Telephone: +27 11 717 3600, Facsimile: + 27 11 717 3514
Website: www.wbs.ac.za

Wits Business School
Sculpting global leaders
The Graduate School of Business Administration

19 February 2016

To Whom It May Concern

Dear Sir/Madam,

Non – Disclosure Letter: MBA Research Report

This is to confirm that the bearers of this letter are undertaking a *bona fide* academic assignment, provided they can produce a University of the Witwatersrand student card that confirms their current registration as Master of Business Administration (MBA) students.

Students at WITS Business School are required to carry out a Research Study on a topic of their choice that will serve as part of their Thesis which they need to complete in order to graduate and receive their Master in Business Administration certificate. It is envisaged that the Research Report studies will be published in the Wits internal journal for further study by other student who might be interested in carrying through this study.

The purpose of the MBA Thesis is for students to develop a strong belief about a particular topic or subject, officially declare that belief on that subject within the beginning of the thesis, describe the process by which is intend to prove this belief, carry out that process, and finally describe the results of the process and write a conclusions.

We would appreciate any cooperation that you may be willing to give to our students in preparing their report, please note that any information received will only be used for academic purpose.

Your assistance will be truly appreciated.

Please feel to contact me should you have any further questions or alternatively you can contact Prof Anthony Stacey (Associate Professor – Decision Science and Research Methods; (Anthony.Stacey@wits.ac.za)

Yours sincerely

Regards,
Melusi Mthembu
Senior Programme Manager: MBA
Wits Business School
Tel: 011 717 3537
Fax: 086 608 5739
Email: Melusi.Mthembu@wits.ac.za

APPENDIX C

Introduction letter

To whom it may concern,

I am currently a full-time student at Wits Business School completing a Master of Business Administration (MBA) degree. Previously, I completed my training contract as a Chartered Accountant (CA) at PwC in Sunninghill and qualified as a CA at the end of 2015.

As part of the MBA degree, students are required to perform a research assignment. The field of study which I am looking at is around employee engagement and the main objective of my study is to determine the fundamental factors that trainee accountants perceive would enhance their engagement.

Employee engagement has been described as an organisational competitive advantage and the key to an organisation’s success. When employees are engaged with their head, hands and heart, they are more effective and committed to their work. This study aims to identify the factors that would engage trainee accountants which can be utilised by human resource management to increase employee engagement and reduce employee turnover amongst trainee accountants.

This research will involve interviewing fifteen trainee accountants separately (either telephonically or at the selected audit training firm’s office), with an interview length of approximately thirty to forty-five minutes each. The background and definitions of employee engagement will be discussed with each participant and will be followed by a series of basic questions relating to the participant’s view on factors that would enhance employee engagement.

I would therefore like to request you to kindly assist me with the research as described above, by participating in an interview. Participation in the study is completely voluntary and you may withdraw from participating in the research at any point in time. You may also refuse to answer any of the questions during the interview. If you would not like to participate in the research, you have the right not to.

Confidentiality is of utmost importance and you will remain anonymous throughout the study. All personal details will be kept confidential and no information will be given in the research paper that could identify you in any manner.

The interviews will be recorded for the purpose of transcribing the answers for analysis. The recordings will be stored in a safe location after the interview and the interviews will not be destroyed on completion of the research. The only people that will have access to the recorded interview responses will be the researcher (Kara Klopper) and her supervisor (Conrad Viedge). Direct quotation may be used in the research. For confidentiality purposes, the researcher will make use of the term “participant” when using direct quotations.

If you have any questions relating to the research performed, kindly contact myself or Conrad Viedge who is currently supervising this research project. The contact details are provided below:

Conrad Viedge (MBA Director – Wits Business School) (Supervisor)

Email: conrad.viedge@wits.ac.za

Office: +27(11) 717 3585

The interviews will ideally take place between 7-15 December 2016; or 3-13 January 2017. If you would like to participate in this research, kindly inform me of your availability so that we can arrange a suitable time for the interview (telephonically or at your training office).

The results of the research will be published in an academic journal by the University of the Witwatersrand and will be made available in early 2017. Should you wish to obtain a summary of the results of the research, you may indicate so and this will be emailed to you.

I would like to thank you in advance for your participation in this research and thank you for your contribution towards research in the accounting and auditing people management field.

Kind regards,

Kara Klopper (Researcher)

Email: kara.vorster@gmail.com

Mobile: +27(82) 413 5748

The structure of the cover letter has largely been adapted and modified from the suggested outline as described by Kumar (2014).

APPENDIX D

Consent form

Consent to participate in the research

I, _________________________, give consent to participate in the research performed by Kara Klopper on the factors that enhance employee engagement in a South African audit firm.

I understand that:

- Participation in the research is completely voluntary and I may withdraw from participating in the research at any point in time;
- My personal details will be kept confidential and no information will be given in the research paper that could identify me in any manner;
- I may refuse to answer any of the questions, should I wish to do so;
- The interview will be recorded for the purpose of transcribing the answers - the recording will be stored in a safe location afterwards and will not be destroyed on completion of the research;
- The only people that will have access to my recorded interview responses will be the researcher (Kara Klopper) and her supervisor (Conrad Viedge);
- Direct quotations may be used in the research – for confidentiality purposes, the researcher will make use of the term "participant" when using direct quotations;
- The results of the research will be made available to me on the completion of the research and will be published in an academic journal by the University of the Witwatersrand.

Signature of participant: _________________________

Place: _________________________

Date: _________________________

APPENDIX E

Consistency matrix

Refer to Table 10 on page 120 for the consistency matrix used during the research performed.

Table 10: Consistency Matrix

To identify the key factors that trainee accountants perceive would promote employee engagement in a South African audit firm and to make recommendations to human resource management so as to enhance engagement amongst trainee accountants				
Literature Review	**Research questions**	**Source of data**	**Type of data**	**Analysis**
(Gruman & Saks, 2011); (Kahn, 1990);**Invalid source specified.**; (Maslach, Schaufeli, & Leiter, 2001); (Saks & Gruman, 2014); (Schaufeli et al., 2002); (Christian et al., 2011); (Macey et al., 2009); (van der Westhuizen, 2014); (Insync Surveys, 2009); (Steelcase, 2016); (Gallup, 2016)	What factors do trainee accountants perceive would promote employee engagement in a South African audit firm?	Semi-structured interviews are used as the source of the data used during the research performed. Refer to Appendix A for the structure that is used as a guideline during the interviews.	Nominal data – responses are classified based on common characteristics (Kumar, 2014; Bryman, 2012)	Content/ thematic analysis (Kumar, 2014; Bryman, 2012)

APPENDIX F

Interview transcripts

Due to confidentiality purposes, the transcripts of the interviews will be made available on request only and with consent by the participants. Kindly contact the researcher should you wish to obtain copies of these.