

# Forget accounting - the challenge with the 2019 grade 12 passes is far more concerning, says accountancy body

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While matrices around the country celebrate their success following the Department of Basic Education's release of the 2019 NSC and IEB matric results, the South African Institute of Chartered Accountants (SAICA) is concerned about the long-term repercussions of ongoing trends for the future of our economy.



Chantyl Mulder, SAICA Executive Director: Nation Building

"It's a milestone achievement!" exclaimed Angie Motshekga, Minister of Basic Education, when she revealed that, for the first time in history, the country's matric pass rate had surpassed the 80% ceiling.

It is indeed an achievement to be celebrated, agreed SAICA Executive Director: Nation Building, Chantyl Mulder, when congratulating successful candidates on behalf of the country's leading accountancy body.

Yet, she cautions government and business not to get carried away by the overall achievement of the 2019 cohort, as even an immediate quick analysis of the results reveals some concerning facts.

## **We are witnessing an ever-shrinking pool of learners**

In order to gain entry into degrees that lead to occupations of high demand (the 'scarce-skill careers'), universities require learners to achieve a level 5 pass (60% or more) in gateway subjects such as mathematics (also known as 'pure maths' as opposed to maths literacy).

Since mathematics prepares learners with vital critical thinking and problem-solving skills, it is a must-have for almost every avenue of scarce skills or critical high demand occupations (including accounting, actuarial science, medicine, engineering and many artisan jobs) that the country desperately needs.

That is why a critical challenge facing South Africa is the *reduced* number of learners who not only take pure maths, but pass it with 60% or more.

Mulder says SAICA is concerned that an analysis of the 787,717 learners in the 2019 matric population reveals that:

- Only 28.18% of the cohort took mathematics as a subject compared to those who opted for maths literacy (down 29.3% – or 11,000 learners – from 2018);
- Of these, 121,179 learners (54.6% of the population compared to 58% in 2018) achieved 30% or more; and
- a mere 77,751 of these passed with 40% or more. Statistics for level 5 passes are not available.

As the past-chair of the Human Resource Development Council's technical task team on the production of professionals, Mulder says that this is even more troubling when you consider that the maths achievement gap has accelerated over the past five years. Crucial is the fact that the number of new entrants qualified to enter scarce-skills careers continues to lag behind the needs of the country.

## **Number of learners lost in the system**

Another worrying factor, adds Mulder, is the extraordinarily high percentage of learners who do not have the opportunity to pursue education up until matric – and to pass the final matric exams.

The learner drop-out rate continues to increase year on year. "This trend is slowly eating away at the future of the youth of this country," Mulder laments.

"Take the 2019 matric cohort for example. For every 100 learners who started grade 1 in 2008, only 52 made it to matric, 42 passed and 19 qualified to go to university. Compare this to the 2018 matric cohort where more than 400,000 learners of the more than a million learners who started Grade 1 in 2007 failed to make it to matric, and it is clear that every year hundreds of thousands of learners are denied the opportunity to better their lives through education."

This, together with the ever-shrinking number of learners who produce quality matric passes in mathematics should be a real concern for the country.

"Bridging the shortcomings in our education system requires more than government intervention: it takes the collaboration and support of all the roleplayers in the broader national economy. To address the problems relating to quality education and skills development, we need programmes that pool together our knowledge and skills," Mulder says.

She called for the private sector to rally together to plug the gaps in the system: "It is for this reason that SAICA has collaborated with key partners for almost 20 years to run vital programmes that not only better the quality of passes for learners, but also the quality of education our youth receives at school level. These include a variety of interventions that focus on learner assistance, improving the teaching of maths and much more."

### **What about the state of accounting?**

Looking at the results for accounting as a subject, Mulder refers to the fact many people, including Gauteng MEC for Education Panyaza Lesufi, have been vocal about the declining number of matric learners who are interested in pursuing accounting as a matric subject. This, she says, is not an area of concern for the chartered accountancy profession as "none of SA's universities see the subject as a prerequisite for a learner to gain entrance into an undergraduate degree leading to the CA(SA) designation. Instead universities require learners to obtain 60% or more in mathematics and English as these gateway subjects develop the key critical thinking and problem solving skills required for the degree. And since those who enter accounting related tertiary degrees cover the entire high school accounting curriculum in the first six months of their first year at university, there really is no need to take the subject at high school as the curriculum stands in its current format."

"However," concludes Mulder, "as a profession we can't turn a blind eye to the role we can play in enhancing quality education on all fronts. This is why SAICA, together with its academic partners, continues to engage with the Department of Basic Education to find ways to redesign the accounting curriculum so as to bring the curriculum up to speed with the true needs of business, teach it in a manner that integrates accounting principles with subjects like economics and entrepreneurship and ensure that learners who take the subject at high school develop the critical skills they need to work in the 21st century."

For more about this issue, catch SAICA's interviews with SAICA Senior Executive: National Imperatives, Robert Zwane CA(SA) here:

eNCA: <https://www.youtube.com/watch?v=5OET5s5CGUw>

Newzroom Afrika: <https://www.youtube.com/watch?v=AOPIF4YYLtQ>

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