

# WOMEN IN THE WORKPLACE

## RESEARCH REPORT 2014

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Keeping South Africa's  
female Chartered Accountants  
in public-practice

### PART FOUR

Job demands and job resources as predictors of turnover intentions.



# ABOUT THIS SERIES

The Women in the Workplace research series takes rigorous academic research and presents it to business, simply and clearly.

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The focus is on useful, actionable insights that can help South African businesses to harness the full power of their workforces.

This is the final of four parts in the Chartered Accountant series, in which we make recommendations on what public-practice audit, tax and advisory firms can do to keep their smart, female Chartered Accountants engaged and productive.

If you have comments or questions, or if you would like to sponsor further research studies, please contact Professor Anita Bosch at the *Women in the Workplace* research programme. You can telephone 011 559 2079 or email [anitab@uj.ac.za](mailto:anitab@uj.ac.za).

These reports are funded by the Faculty of Economic and Financial Sciences, the Department of Accountancy, the University Research Fund and the Faculty of Management – University of Johannesburg, South Africa.



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# INTRODUCTION TO THE SERIES

Each year, top-quality students work hard to earn their CA degrees, and most of these new graduates are women. Only 29%<sup>1</sup> of these high-calibre female trainees stay in public-practice audit, tax and advisory firms once their training contracts are over – and those that stay are less likely to become partners than their male colleagues are.

*Why do so many women leave?* Increasingly, research is showing that women experience the workplace differently to men. Employers need to understand these differences if they want to develop workplaces that attract and retain women.

There is little research that applies these general observations to the world of Chartered Accounting. The Chartered Accountant's series is based on a study from the University of Johannesburg, that gathered input from 851 female qualified and trainee CAs in public-practice audit, tax and advisory firms. The study explored perceptions of both qualified and trainee CAs and makes practical suggestions on what firms can do to retain both groups of women.

The study used the **Job Demands-Resources<sup>2</sup> model** (the Job Demands-Resources model is explained on pages 13-15 of Report Two of this series). In this model:

- **Job demands** are the limiting factors that lead to wanting to leave a job. These are job insecurity, work overload, and work-family conflict.
- **Job resources** are the helpful factors that lead to well-being. These are growth opportunities, social support, financial advancement and team climate.

There are four parts to the Chartered Accountant's series:

- Report 1: Part 1. **Job demands:** job insecurity, work overload and work-family conflict
- Report 2: Part 2. **Job resources:** financial advancement, growth opportunities, role and performance clarity, communication and participation in decision-making, team climate, perceived external prestige and social support.  
Part 3. **Turnover intentions:** wanting to leave
- Report 3: Part 4. Job demands and job resources as **predictors of turnover intentions**

*Parts one to three of the series* looked at differences in perceptions between CAs and trainee CAs across job demands, job resources and turnover intentions, and concluded that CAs and trainee CAs experience the workplace quite differently. Demographic characteristics like age, race, number of children, relationship status, flexible work hours and job seniority also need to be taken into account. This report is the last in the Chartered Accountant's series. In this report, we discuss which job demands and job resources most strongly predict turnover intentions for both qualified and trainee CAs, and we make suggestions on the most important actions that firms should take to retain CAs.

The full reports are available on the UJ website. Go to <http://www.uj.ac.za>. Click on Faculty of Economic and Financial Sciences, then on Department of Accountancy and then choose the article from the news and events achievements part of the page.

You can get to the same page using this shortcut: <http://tinyurl.com/South-Africa-CAs>.

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<sup>1</sup> South African Institute of Chartered Accountants (SAICA) website membership statistics, 2009. [www.saica.co.za](http://www.saica.co.za)

<sup>2</sup> Rothmann, S., Mostert, K. & Strydom, M. (2006). A psychometric evaluation of the Job Demands-Resources scale in South Africa. *SA Journal of Industrial Psychology*, 32(4):76-86; De Braine, R., & Roodt, G. (2011). The Job Demands- Resources model as predictor of work identity and work engagement: A comparative analysis. *SA Journal of Industrial Psychology*, 37(2), Art.#889, 11 pages. DOI: 10.4102/sajip.v37i2.889

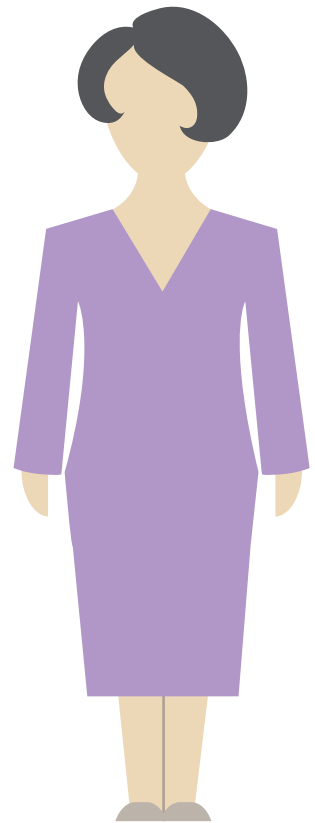
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# SUMMARY OF FINDINGS

Improving access to job resources  
Actions to consider



# SUMMARY OF FINDINGS: PART FOUR

## IMPROVING ACCESS TO JOB RESOURCES WILL HELP TO KEEP SOUTH AFRICA'S FEMALE CAs IN PUBLIC-PRACTICE

Many studies<sup>3</sup> have examined the impact of job demands on professionals' intention to stay in or leave the workplace (turnover intentions). These studies generally conclude that if job demands were reduced, there would be more success in attracting and retaining skilled female employees.

This research shows that CAs who state that they have high job demands are more likely to say that they want to leave their job. High levels of job resources can lessen the problem.

We can assume that the women who participated in this study are up to the challenge of the highly demanding CA profession, provided they are equipped with better access to growth opportunities, participation in decision-making, team climate and social support.

Therefore public-practice firms should focus their efforts on providing the right job resources<sup>4 5</sup> to female CAs to create an engaged and healthy workplace and reduce the propensity for women to leave.

## ACTIONS TO CONSIDER

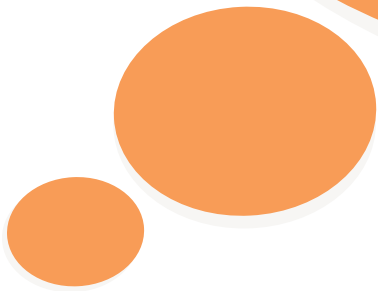
- 1. Address work-family conflict before you lose valuable employees:** Qualified and trainee female CAs who are battling with work-family balance are more likely to leave than female CAs who report balance. To keep these women in the workplace, firms should explore ways to balance work and family-life, like telecommuting or on-site child support.
- 2. Foster positive workplace relationships to combat the impact of work-family conflict:** When relationships at work are secure and positive, it is easier for a female CA to negotiate ways of dealing with work-family conflict. When used effectively, job resources such as social support and team climate, can help to counter work-family conflict.
- 3. Meaningful financial and career advancement matter:** Clear financial advancement and growth opportunities are important to ensure female CAs remain engaged and committed. Clear development plans should be crafted and reviewed.
- 4. Do not assume that all job demands will drive female CAs to leave:** Not all job demands predict turnover intentions. When developing metrics that measure employee well-being and retention, firms should not rely too heavily on work overload and job insecurity and should consider other job demands.
- 5. There is no silver bullet to solve the problem:** Job resources should be used in combination to counteract the impact of job demands; no single job resource used in isolation is the answer.
- 6. Encourage trainees to feel secure in their jobs early on:** Trainees that feel secure in their jobs are more likely to build a professional identity as a CA and stay in the profession. Managers should ensure trainees feel secure in their jobs - tools like defined career paths may help.
- 7. Go beyond one-size-fits-all:** The reports in this series show that not all female qualified and trainee CAs have the same attitudes and perceptions about turnover intentions – age, race and other demographic factors all play important roles in predicting turnover intentions within the two groups. Winning companies will take this complexity into account when crafting policies and practices to retain female CAs.

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<sup>3</sup> Schaufeli, W.B. & Bakker, A.B. (2004). Job demands, job resources, and their relationship with burnout and engagement: a multi-sample study. *Journal of Organizational Behavior*, 25:293-315.

<sup>4</sup> Bakker, A.B. & Demerouti, E. (2007). The Job Demands-Resources model: state of the art. *Journal of Managerial Psychology*, 22:309-328.

<sup>5</sup> Ribeiro, S. (2011). The retention of South African female chartered accountants in public-practice. Unpublished Masters dissertation. University of Johannesburg.



## THE RESEARCH METHOD

The sample  
The questionnaire  
Statistical analysis  
Theoretical framework  
How to read graphs

# THE RESEARCH METHOD

## THE SAMPLE

During 2010, the 7 228 female qualified and trainee CAs listed in the SAICA database were invited to participate in a survey. We received a robust response from 851 participants, with this breakdown:

Qualified CAs	281 (33%)		
Trainee CAs	566 (67%)		
Asian	15%	Coloured	6%
Black	21%	White	56%

The findings in this report can be used as a guide for firms to develop strategies to retain female staff. As we used a convenience sample not a representative sample, these results cannot technically be seen to reflect the perceptions of all South African female qualified CAs and trainee CAs. However, the sample size is impressive and the statistical power, guarding against type I errors, is sufficient. We are therefore confident that the trends found in the current sample can be seen to apply to female South African CAs in public-practice audit, tax and advisory firms.

## THE QUESTIONNAIRE

The results were gathered from the participants’ responses to questions using a seven-point Likert scale. A response of one showed a low level of agreement to the statement; a response of seven showed a high level of agreement. The higher the mean value, the more strongly the sample agrees on aggregate; the lower the mean value, the less the sample agrees on aggregate.

## STATISTICAL ANALYSIS

We used simple multiple regression to examine the direct relationships between job demands and job resources on turnover intentions. We then used hierarchical multiple regression to assess if these relationships are different for CAs and trainee CAs.

## THEORETICAL FRAMEWORK: JD-R MODEL

An overview of the theoretical model used in this study can be found on pages 13 to 15 of Report Two. An illustration of the model is provided in Figure 1 below.

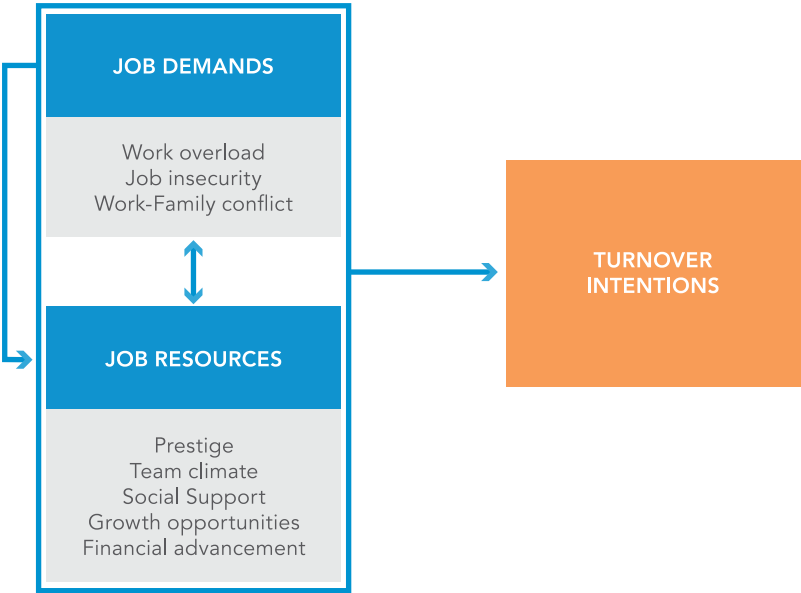


FIGURE 1: Theoretical model of the impact of Job Demands and Resources on Turnover Intentions of female CAs



# HOW TO READ GRAPHS



The graphs illustrate the relationships between qualified CAs and trainee CAs and within each group. In this example, qualified CAs are shown in purple and trainee CAs in blue. We can see that qualified CAs in a relationship agree most strongly, single trainee CAs the least strongly.

The steep downward slope of the purple line shows that there is a big difference of perceptions between qualified CAs who are in a relationship, and those who are not.

The gentle slope of the blue line shows that the perceptions of trainees in a relationship are not that different to those who are single.

The left point of the purple line is the highest point on the graph. The higher up the point, the greater the average of all perceptions for that group – so qualified CAs who are in a relationship feel the most affected. The right point of the blue line is the lowest point on the graph, so trainee CAs who are single feel the least affected.

## THE SCALE OF THE GRAPHS

In all instances, the highest possible value is seven, and the lowest is one. However, often the differences in the means are quite subtle, so in order to better reflect the pattern in the data, we adjust the scale. The highest and lowest values on the graph are shown on the left axis.



## JOB DEMANDS

The relationship between job demands and wanting to leave  
Job demands: comparing qualified and trainee female CAs  
Work-family conflict  
Job insecurity  
Work overload

# THE RELATIONSHIP BETWEEN JOB DEMANDS AND WANTING TO LEAVE

This part of the report explores which job demands are the biggest predictors of turnover intentions.

## The data shows

↑	Work-family conflict Leads to CAs wanting to leave
↓	Job insecurity Leads to CAs wanting to stay
↑	Work overload Leads to CAs wanting to leave (but not as significantly as work-family conflict)

When all job demands are looked at together, there is a strong link between high job demands and wanting to leave the firm.

When examined at an individual level, not all job demands have the same impact:

- **Work-family conflict drives female CAs out the workplace:** The link between work-family conflict and wanting to leave is the strongest of the three job demands that we tested<sup>6</sup>. Female CAs who report high levels of work-family conflict are more likely to want to leave their jobs.
- **Job insecurity decreases turnover intentions<sup>7</sup>:** Female CAs who feel insecure about their jobs are less likely to want to leave the workplace than female CAs who feel secure about their jobs.
- **Work overload is less likely to drive turnover intentions<sup>8</sup>:** Of the three job demands tested, work overload is the least powerful predictor of wanting to leave.

Female CAs in public-practice audit tax and advisory firms who feel torn between work and home are likely to seek employment elsewhere or exit the profession altogether. This is not surprising: many studies have found that work-family conflict is likely to curb women's career and work aspirations significantly<sup>9</sup>. Firms should seriously explore options to help women find work-family balance.

Job insecurity is a real and pressing issue. White respondents are more likely to feel insecure than other racial groups (see Report One).

Often, insecure employees cope with the threat of losing their job by increasing work output and making sure that these efforts are seen. In the long term, this is not sustainable, and firms who want to ensure that they retain talented female CAs need to find out what leads to job insecurity before it hampers wellbeing.

## JOB DEMANDS: COMPARING QUALIFIED AND TRAINEE FEMALE CAs

For job demands in aggregate, there are no differences between female qualified and trainee CAs in how job demands relate to wanting to leave.

But, when each job demand is examined independently, important differences emerge:

- **Work-family conflict:** As work-family conflict increases, so too does the intention to leave for both qualified and trainee female CAs; for trainee CAs the link is stronger than it is for qualified CAs.
- **Job insecurity:** Both qualified and trainee CAs are less likely to leave as job security increases, but secure qualified CAs are less likely to want to leave than secure trainees, and insecure qualified CAs are more likely to want to leave than insecure trainees.
- **Work overload:** Both qualified and trainee CAs are less likely to leave as work overload increases; overloaded trainees are more likely to want to leave than overloaded qualified CAs are.

<sup>6</sup> The positive relationship between turnover intentions and work-family conflict ( $\beta = 0.247$ ;  $p < 0.001$ ) is statistically significant

<sup>7</sup> The negative relationship between turnover intentions and job insecurity ( $\beta = -0.435$ ;  $p < 0.001$ ) is statistically significant

<sup>8</sup> The positive relationship between turnover intentions and work overload ( $\beta = 0.20$ ;  $p < 0.001$ ) is statistically significant

<sup>9</sup> Powell, Gary N & Greenhaus, J. H. (2010). Sex, gender, and the work-to-family interface: exploring negative and positive interdependencies. *Academy of Management Journal*, 53(3), 513–534; Press, A. I. N. (2007). Managing the work–life roller-coaster: Private stress or public health issue? *Social Science & Medicine*, 65, 1142–1153. Tilakdharee, N., Ramidial, S. & Brijball Parumasur, S. (2010). The relationship between job insecurity and burnout. *South African Journal of Economic and Management Sciences*, 13 (3).

## WORK-FAMILY CONFLICT

As work-family conflict increases so too does the intention to leave for female CAs – this applies more to trainee CAs than qualified CAs. This seems counter-intuitive, surely qualified CAs would be more likely to struggle to balance multiple roles as wives, mothers and career women?

However, it seems that trainees are more affected by work-family conflict. Firms should mentor trainees on how to deal with work-family conflict, and offer family-friendly benefits to their trainees and staff on graduate development programmes.



FIGURE 2  
Work-family conflict and turnover intentions of qualified female CAs and trainees

## JOB INSECURITY

Job insecurity decreases turnover intentions for both female qualified and trainee CAs.

- When job insecurity increases, qualified CAs are more likely to want to leave than trainees CAs.
- When job insecurity decreases, trainee CAs are more likely to want to leave than qualified CAs.

This could be because secure qualified CAs have confidence that they can find work elsewhere. Trainee CAs are still forming their identity as CAs.

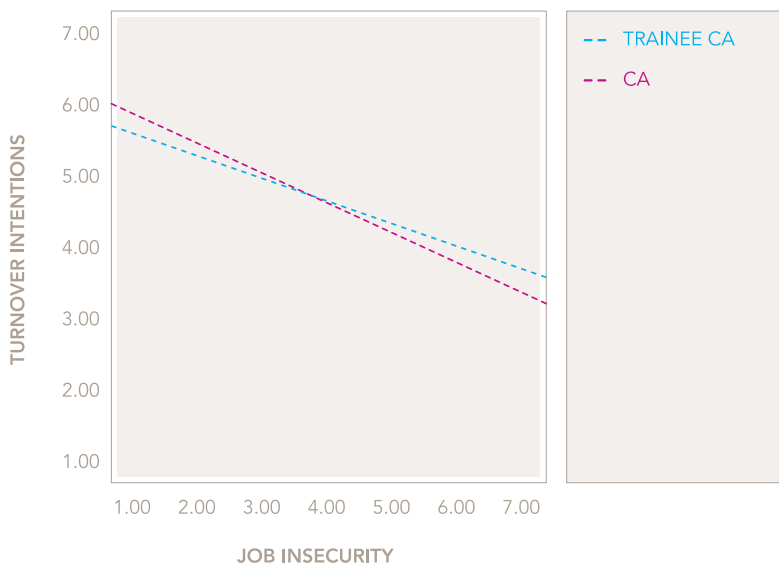


FIGURE 3  
Job insecurity and turnover intentions of qualified female CAs and trainees

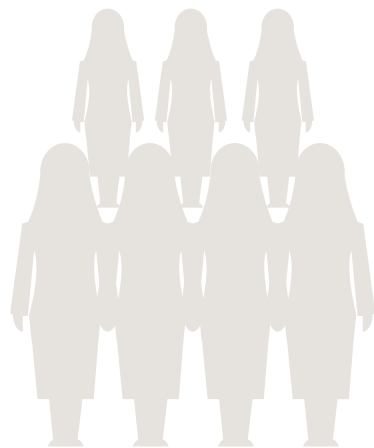
# WORK OVERLOAD

For both female qualified and trainee CAs, there is a strong link between high levels of work overload and wanting to leave.

- When work overload increases, trainee CAs are more likely to want to leave than qualified CAs
- When work overload decreases, qualified CAs are more likely to want to leave than trainee CAs.



FIGURE 4 Work overload and turnover intentions of qualified female CAs and trainees



## JOB RESOURCES

The relationship between job resources and wanting to leave  
Job resources: comparing qualified and trainee female CAs  
Growth opportunities  
Social support  
Financial advancement  
Team climate

# THE RELATIONSHIP BETWEEN JOB RESOURCES AND WANTING TO LEAVE

JOB RESOURCES	
↓	Growth opportunities
↓	Team climate
↓	Social support
↓	Financial advancement
-	External prestige
-	Role and performance clarity
-	Communication and participation in decision making

Some job resources can combat turnover intentions of female CAs in public-practice firms, while others do not:

- Growth opportunities reduce turnover intentions the most, followed by team climate, social support and then financial advancement.
- The organisation's level of external prestige, role and performance clarity, and communication and participation in decision making do not link to turnover intentions.
- From this, we can assume that female CAs look for challenging work environments where they can grow their skills set and they want to work in teams where relationships are healthy and where they find social support.
- In addition to these job resources, female CAs also want to know that they can increase their salaries and therefore advance financially without glass ceilings or other impediments. Although other job resources such as prestige and job involvement may be important to the female CA workforce, these resources are less likely to reduce turnover intentions.

## JOB RESOURCES: COMPARING QUALIFIED AND TRAINEE FEMALE CAs

For resources in aggregate, there are no differences in the strength of the correlation for female qualified and trainee CAs.

But, when each job resource is examined independently, these differences emerged:

## GROWTH OPPORTUNITIES

Low growth opportunities are linked wanting to leave for both female qualified and trainee CAs.

- When growth opportunities increase, trainee CAs are more likely to leave than qualified CAs
- When growth opportunities decrease, qualified CAs are more likely to leave than trainee CAs

This could be because trainees, who tend to be younger than qualified CAs, may want to explore career options, and different workplaces, before committing to advanced levels of responsibility associated with management or partnership positions. Qualified CAs may have more experience and may have worked with a firm for longer than trainee CAs, and therefore are more likely to want promotion and growth in the firm. Therefore, as growth opportunities present themselves these qualified females will be less likely to leave.



FIGURE 5  
Growth opportunities and turnover intentions of female qualified CAs and trainee CAs

## SOCIAL SUPPORT

Turnover intentions decrease as the level of social support increases for both female qualified and trainee CAs. As with growth opportunities, trainees with high levels of social support are more likely to leave than qualified CAs with high levels of social support are. Firms need to examine why there is such different impact on the two groups of the female workforce. It could be that trainee CAs see their apprenticeships as a short-term contract and establishing good relationships with managers and colleagues is not that important, while qualified CAs, who would see their firms as a more permanent places of work, assign high value to solid relationships in the workplace.

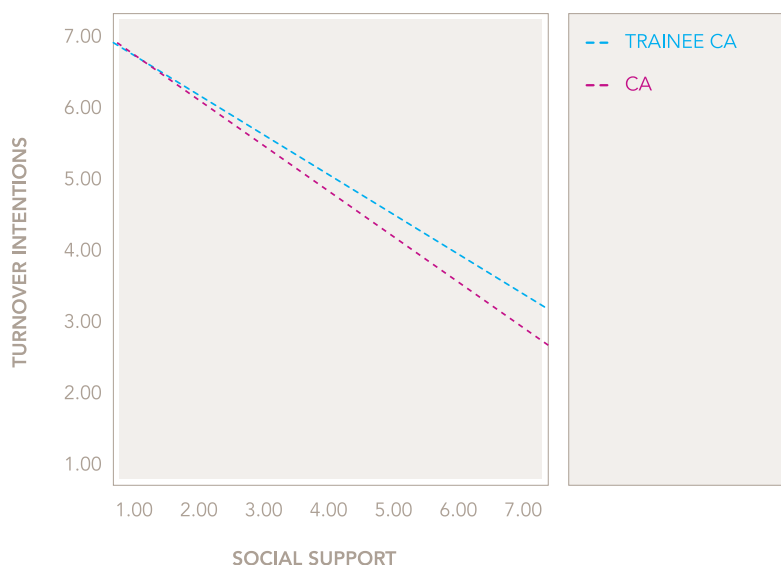


FIGURE 6  
Social support and turnover intentions of qualified and trainee female CAs



## FINANCIAL ADVANCEMENT

Financial advancement can be the difference between staying and leaving for both qualified and trainee CAs.

- When financial advancement increases, trainee CAs are more likely to leave than qualified CAs
- When financial advancement decreases, qualified CAs are more likely to leave than trainee CAs

It could be as salaries during trainee's three-year training contracts are low, and are generally the same across the industry. As these contracts come to an end, female trainee CAs often choose to leave public-practice firms. At this time better financial rewards and compensation may become a driving force in their decision to stay or leave, and many may search for market-related salaries that are not always offered at the public-practice firms.

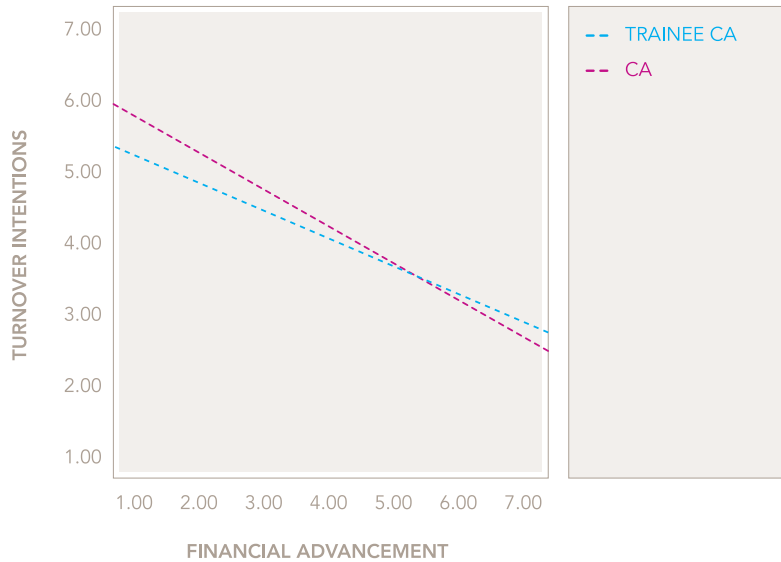


FIGURE 7  
Financial advancement and turnover intentions of female qualified CAs and trainees

## TEAM CLIMATE

For both female qualified CAs and trainee CAs, turnover intentions reduce as team climate improves.

- When team climate increases, trainee CAs are more likely to leave than qualified CAs
- When team climate decreases, qualified CAs are more likely to leave than trainee CAs

As with social support, this may be because trainee CAs see their apprenticeships in public-practice firms as a short-term contract.

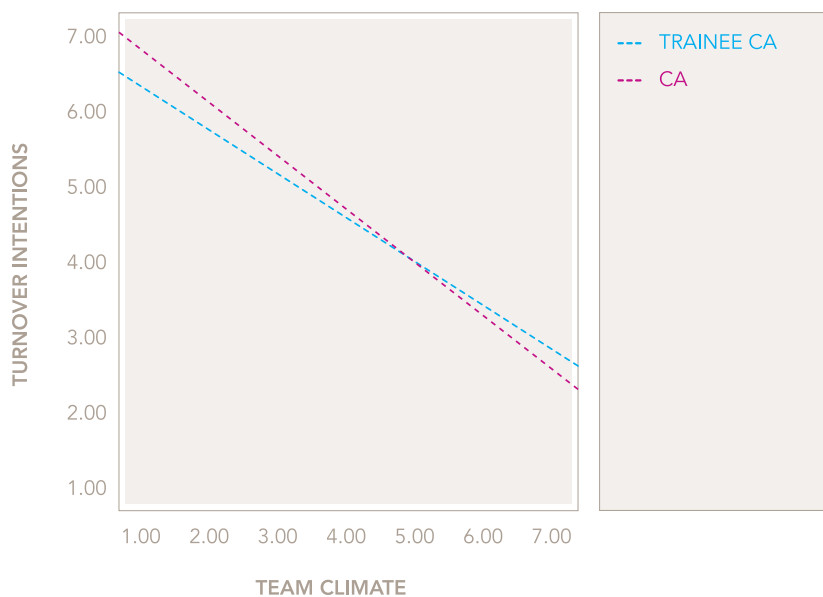
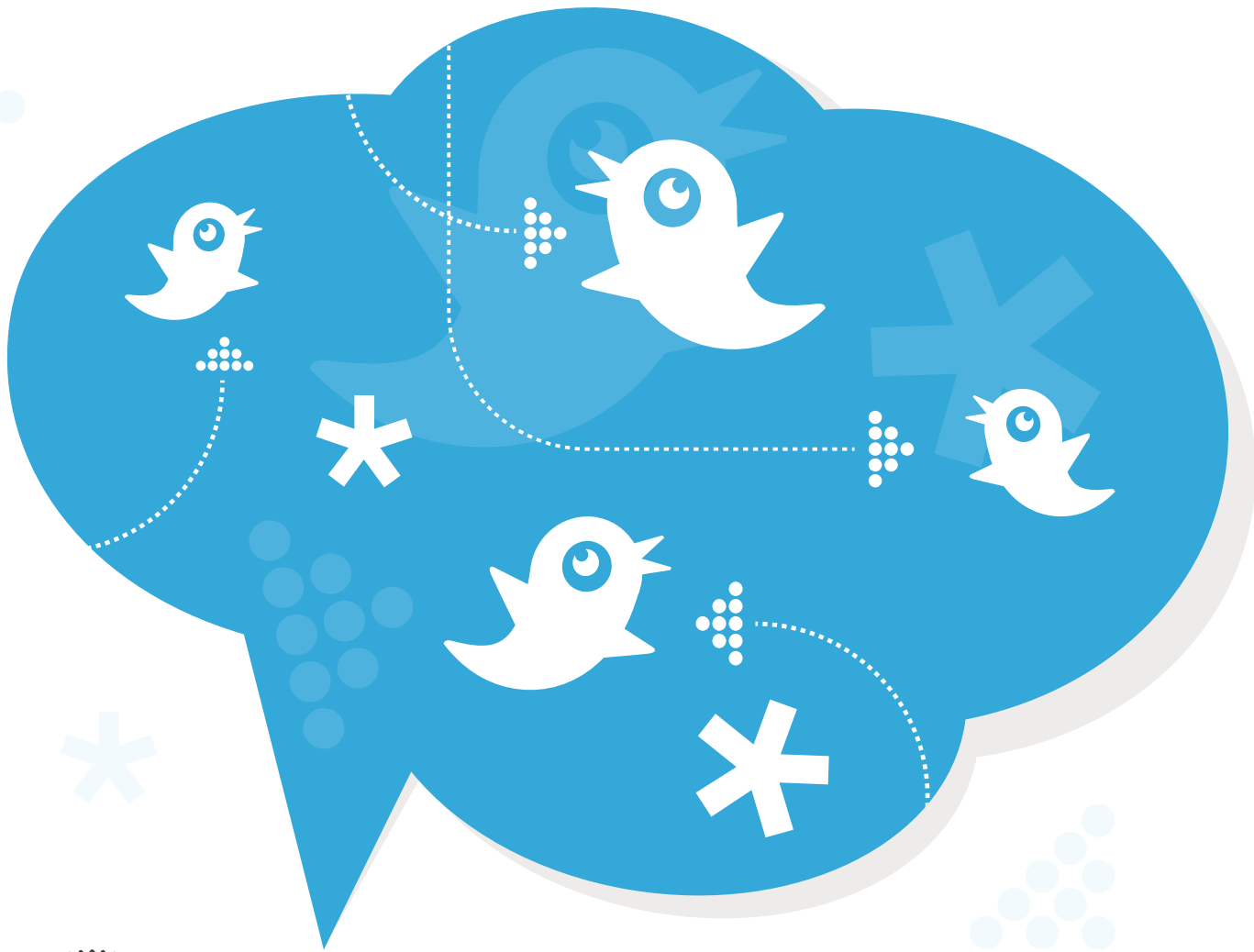


FIGURE 8  
Team climate and turnover intentions of female qualified CAs and trainee CAs



# RECOMMENDATIONS

Recommendations  
Conclusion

## RECOMMENDATIONS

- 1. Address work-family conflict before you lose valuable employees:** Qualified and trainee female CAs who are battling with work-family balance are more likely to leave than female CAs who report balance. To keep these women in the workplace, firms should explore ways to balance work and family-life, like telecommuting or on-site child support.
- 2. Foster positive workplace relationships to combat the impact of work-family conflict:** When relationships at work are secure and positive, it is easier for a female CA to negotiate ways of dealing with work-family conflict. When used effectively, job resources such as social support and team climate, can help to counter work-family conflict.
- 3. Meaningful financial and career advancement matter:** Clear financial advancement and growth opportunities are important to ensure female CAs remain engaged and committed. Clear development plans should be crafted and reviewed.
- 4. Do not assume that all job demands will drive female CAs to leave:** Not all job demands predict turnover intentions. When developing metrics that measure employee well-being and retention, firms should not rely too heavily on work overload and job insecurity and should consider other job demands.
- 5. There is no silver bullet to solve the problem:** Job resources should be used in combination to counteract the impact of job demands; no single job resource used in isolation is the answer.
- 6. Encourage trainees to feel secure in their jobs early on:** Trainees that feel secure in their jobs are more likely to build a professional identity as a CA and stay in the profession. Managers should ensure trainees feel secure in their jobs - tools like defined career paths may help.
- 7. Go beyond one-size-fits-all:** The reports in this series show that not all female qualified and trainee CAs have the same attitudes and perceptions about turnover intentions – age, race and other demographic factors all play important roles in predicting turnover intentions within the two groups. Winning companies will take this complexity into account when crafting policies and practices to retain female CAs.

## CONCLUSION

Stemming the tide of female accountants leaving public-practice firms ranks high on the priority list of most accountancy practices in South Africa. This series shows which job demands and job resources are important to qualified and trainee female CAs, and how to use these insights to combat turnover intentions.

Employers need to be aware that the needs of female trainees and female qualified CAs are different, and should adjust their management approach accordingly.

The findings suggest that while organisations should do everything in their power to reduce stressors, the flipside of the coin remains equally important. Job resources are a powerful way to reduce turnover intentions. Firms should provide qualified and trainee female CAs with enough challenges and stretch goals to keep them engaged and motivated. These opportunities for growth – including both career development and financial remuneration – need to be anchored in a harmonious team climate within a socially supportive environment.



## AUTHORS

Mrs Stella Ribeiro  
Prof. Anita Bosch  
Dr. Jürgen Becker



## AUTHORS

### MRS STELLA RIBEIRO

Stella is a qualified Chartered Accountant and a member of the South African Institute of Chartered Accountants. She completed her articles at PricewaterhouseCoopers in the Financial Services Banking and Capital Markets division. She is Senior Lecturer in the department of Accountancy at the University of Johannesburg. Stella holds a Masters degree in Commerce with specialisation in International Accounting from the University of Johannesburg. As a member of the CA profession she is passionate about the provision of high quality education to prospective CAs and about finding workable solutions to address gender concerns in firms.

**procopioustella@gmail.com**

### PROF. ANITA BOSCH

Anita is energised by challenges that involve optimal organisational functioning and the creation of workplaces where employees are positive, engaged and committed. She is an Associate Professor in Human Resource Management at University of Johannesburg where she is also the lead researcher of the Women in the Workplace research programme. She serves as the editor for Africa of the journal Equality, Diversity and Inclusion and is the editor of the annual Women's Report of the South African Board for People Practices. Anita consults in the areas of HR strategy, employer branding, dialogue and large group processes, and leadership development. She holds a PhD from the School of Management at the University of Southampton (United Kingdom).

**anitab@uj.ac.za**

### DR JÜRGEN BECKER

Jürgen specialises in the building of structural and mathematical models that can be applied to diagnose and inform human capital solutions in the workplace. He has helped numerous organisations in the public and private sector to position their human capital investment through sound business intelligence. Jürgen is a consultant at the Statistical Consultancy Service of the University of Johannesburg (STATKON) and lectures psychometrics, research design and predictive statistical modelling. He has published in the areas of organizational culture, values, assessment centres, integration of minorities in the workplace, burnout and organizational wellness.

**jurgenb@uj.ac.za**

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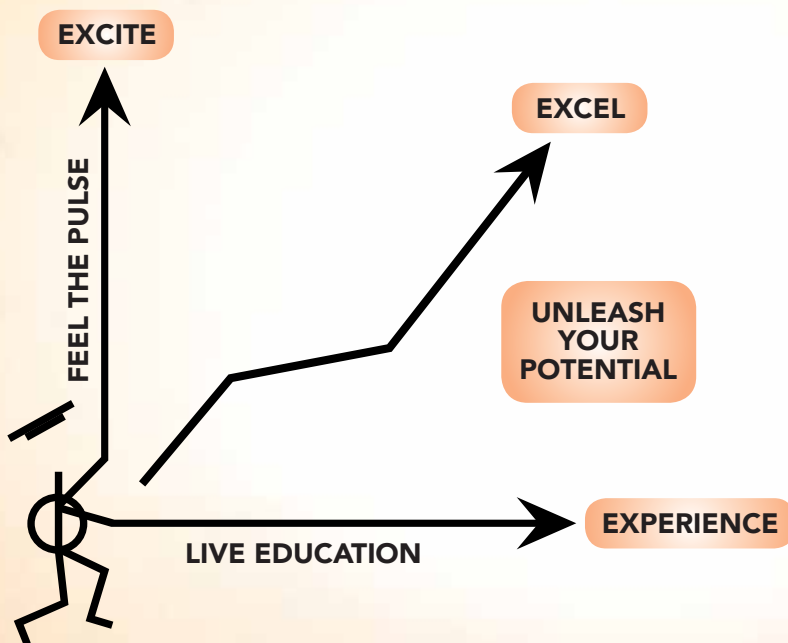


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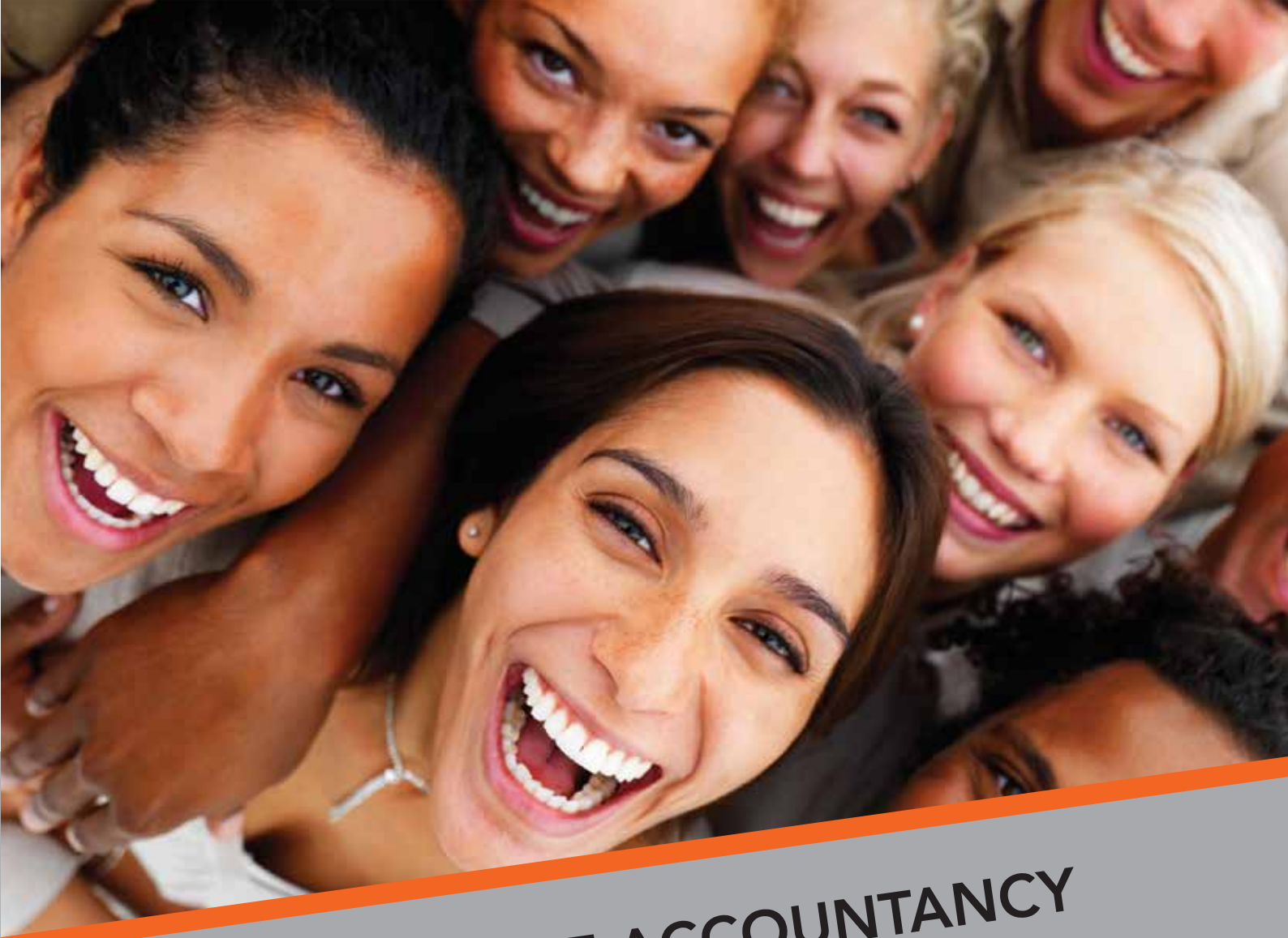
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