



Trends in Employment & Training in the FASSET Sector

Revised: February 2023
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ACRONYMS

AAG	Annual Average Growth
ACCA	Association for Chartered Certified Accountants
ACFESA	Association for Certified Fraud Examiners South Africa
ADRA	Association of Debt Recovery Agents
APC	Assessment of Professional Competence
ATR	Annual Training Report
ATSA	Accounting Technicians South Africa
BG	Bursary Grant
CA	Chartered Accountant
CA(SA)	Chartered Accountant
CESM	Classification of Educational Subject Matter
CIGFARO	Chartered Institute of Government Finance, Auditing and Risk Officers
CIMA	Chartered Institute of Management Accountants
COVID-19	Corona Virus Disease 2019
CPD	Continuous Professional Development
CSSA	Chartered Secretaries Southern Africa
CTA	Certificate in the Theory of Accounting
DG	Discretionary Grant
DHET	Department of Higher Education and Training
EC	Eastern Cape
ERRP	Economic Reconstruction and Recovery Plan
FAS	Financial and Accounting Services
FASSET	Finance and Accounting Services Sector Education and Training Authority
FS	Free State
GP	Gauteng Province
HEMIS	Higher Education Management Information System
HTFV	Hard to Fill Vacancies
IACSA	Institute of Accounting and Commerce
ICM	Institute of Credit Management
ICT	Information and Communication Technologies
IIASA	Institute of Internal Auditors of South Africa
ITC	Initial Test of Competence
KZN	KwaZulu-Natal
LCG	Learnership Cash Grant
LEG	Learnership Employment Grant
LP	Limpopo Province
MG	Mandatory Grant
MP	Mpumalanga
NC	Northern Cape
NCS	New Curriculum Statement
NLEG	Non-Pivotal Employment Grant
NLPs	Non-Levy Payers
NLRG	NSFAS Loan Repayment Grant
NQF	National Qualifications Framework
NSC	National Senior Certificate
NSDS	National Skills Development Strategy

NSFAS	National Student Financial Aid Scheme
NW	North West
OFO	Organising Framework for Occupations
PGDA	Postgraduate Diploma in Accounting
PIVOTAL	Professional, Vocational, Technical and Academic Learning
PSET	Post-School Education and Training
QLFS	Quarterly Labour Force Survey
SA	South Africa
SAIBA	Southern African Institute for Business Accountants
SAICA	South African Institute for Chartered Accountants
SAIGA	Southern African Institute of Government Auditors
SAIPA	South African Institute of Professional Accountants
SAIT	South African Institute for Tax Practitioners
SARS	South African Revenue Service
SCG	Strategic Cash Grant
SDL	Skills Development Levy
SETA	Sector Education and Training Authority
SIC	Standard Industrial Classification
TERS	Temporary Employer/Employee Relief Scheme
TVET	Technical and Vocational Education and Training
UIF	Unemployment Insurance Fund
WC	Western Cape
WSP	Workplace Skills Plan

EXECUTIVE SUMMARY

The Finance and Accounting Services Sector Education and Training Authority (FASSET) strives to develop and implement national, sectoral and workplace strategies to develop and improve the skills of its workforce. To this end, FASSET conducts a number of research projects throughout the financial year to guide and inform its workplace strategies and skills development priorities for upcoming years. The *FASSET Sector Trends in Employment and Training Report* is one such research project.

FASSET have been collecting data and information on various aspects of the Financial and Accounting Services (FAS) Sector since 2001. This report provides context to skills development needs and collects labour market information that informs the skills planning and funding decisions of the SETA. It also monitors transformation in the sector.

In this report, which reports on trends and transformation from 2000/2001 to 2021/2022, highlights aspects related to the impact of the COVID-19 pandemic, as it has been the greatest change driver over the past two years. The official national state of disaster took effect on 27 March 2020 – FASSET reporting for the 2020/2021 financial year started on 1 April 2020, which allows for the COVID-19 impact to be observed in parallel with the pandemic over time.

FASSET's Funding Structure

FASSET's income is derived from receipt of SDL from employers registered in accordance to the FASSET sub-sector demarcations, as stipulated in the SETA Grant Regulations, 2012. One of the most notable consequences of the COVID-19 pandemic for FASSET was the Skills Development Levy (SDL) payment holiday. The South African Ministry of Finance published the revised Disaster Management Tax Relief Bill and the Disaster Management Tax Administration Relief Bill on 1 May 2020, which stated that employers who are registered for SDL will be exempt from SDL contribution for a four-month period from May to August 2020.

While this SDL holiday may have brought about much-needed relief to some companies who were struggling remain operational, it had a direct impact on FASSET and its reach through its Discretionary Grant (DG) funding. FASSET were required to revise targets and reprioritise programmes. This effect is clearly seen throughout this report, when comparing previous years' performance. Additionally, there was an increase in the number of organisations that claimed the Mandatory Grant, putting a further constraint on FASSET's DG funding allocation .

Levy Paying Organisations

FASSET started in 2000/2001 with 7 574 levy paying organisations. In 2006/2007, the levy threshold was lifted from a payroll of R250 000 to R500 000 per annum and the number of levy paying organisations dropped by almost 5 000 organisations. That means that the sector includes a very large number of small organisations and one-person practices that, at that time, had salary bills between R250 000 and R500 000.

During 2021/2022, the number of levy paying organisations were recorded at 8 511. After a dramatic decrease in levies received as a result of the four month SDL holiday instated during 2020/2021, the levies received amounted to about R621 million, the highest recorded SDL contribution to date.

Approximately **66% of SDL registered employers contribute R10 000 or less**, making up about 5% of the total SDL amount received since 2000/2001. In contrast to this, only about 5% of all SDL registered employers contribute R100 000 or more, and make up about 73% of levies received for the same period.

Participation in the Mandatory Grant System

During 2021/2022, only 10% (907) of levy-paying organisations claimed the Mandatory Grant, and **over the last ten years, the participation rate decreased at an average annual rate of -7%.**

Since the start of the levy-grant system, approximately **88% of organisations that have claimed the Mandatory Grant, have been small organisations.** Additionally, those organisations that have claimed the Mandatory Grant since 2000/2001, have contributed approximately 46% of all SDL received by FASSET.

Participation of Employers in the Discretionary Grants

During 2021/2022, 128 organisations participated in the **Learnership Employment Grant (LEG)**. A total of 1 103 learners benefitting, with R56 million allocated to funding of these learners. Since 2013/2014, the number of learners funded have increased at an average annual rate of -6.4%, while the grant amount paid has increased at an average annual rate of 7%.

The majority of organisations that participated in the LEG since 2013/14 has been small organisations, and the average amount spent per learner increased from R17 121 during 2013/14 to R50 525.84 in 2021/2022.

A total of 7 organisations took part in the **Bursary Grant (BG)**, benefitting 323 learners. A total of R19.4 million was paid out.

Participation in the **Non-Pivotal Employment Grant (NLEG)** in 2021/2022, amounted to 42 organisations being approved for NLEG claims for 459 learners, with about R23 million paid out.

The **NSFAS Loan Repayment Grant (NLRG)** is meant to relieve the learners from that debt burden so that they can continue with their learnerships and reach full professional status. During 2020/2021, 121 learners benefitted from this grant. The *Chartered Accountant: Auditing* qualification have been the most funded qualification since 2013/2014 (80%).

In addition to the NLRG, and in response to the Economic Reconstruction and Recovery Plan (ERRP), FASSET approved R45 million for the 2021/2022 financial year, to assist students needing to settle their historic debts for qualification completion, so that students are able to graduate. It is anticipated that during the next financial year, this will also result in an uptick in number of qualifications obtained in FAS-aligned fields.

FAS Sector Employment

Employment in the sector during 2001/2002 was estimated at 82 811. Overall employment grew at a steady pace, reaching 1 69 682 in 2021/2022 with an annual average growth rate for the period at 4%.

When considering the figures for the 2021/2022 period, employment **decreased by approximately 1.6%** from 2020/2021. Considering that 2020/2021 coincides with the first year of the **COVID-19 pandemic**, it would be expected that employment decreased over this period.

The **onset of the pandemic created an immediate shift to remote and online work** for most of the South African labour force in March 2020. This shift meant that companies and workers, including those in the Financial and Accounting sector, would become reliant on technological tools and platforms for business continuity, such as Zoom, Microsoft Teams, Skype and ClickUp, for example.

The employment profile for the FAS sector in 2021/2022 consisted of the following:

- Employment in this sector were concentrated within Gauteng (51%), Western Cape (21%) and KwaZulu-Natal (12%)
- Accounting, Bookkeeping, Auditing and Tax services is by far the largest subsector, accounting for over 77 900 of employment in 2021/2022 (46%)
- SARS and Government Departments experienced the greatest growth at an annual average rate of 16% since 2001/2002. SARS is also the largest organisation in the FASSET sector
- The majority of workers in the sector is women. In 2021/2022 the sector employed 95 396 females (56%)
- Black (African, Coloured and Indian/Asian) employees constituted 68% of the sector's employees
- The share of White employees decreased from 60% in to 29%
- Managers and Professionals made up more than half of the workforce (55%), with Technicians and Associate Professionals making up 10%.

The Skills Pipeline

With reference to the Skills Pipeline for the FAS Sector, a number of important trends are observed:

Decrease in FAS-related subjects uptake and outcome on National Senior Certificate level

- Over the past 13 years, the number of learners writing **maths** have decreased at an average rate of -0.8% per year, and in 2021/22, only 36% passed.
- The number of learners writing **accounting** have decreased at an annual average rate of -4%.

Seeing as maths is in many of the fields within the FAS sector, a prerequisite for higher education qualifications, and considering that the FAS sector is considered a highly professional field, this decrease in numbers and concerning pass rates may result in a shortage of qualified new entrants to the workplace over the next five years.

Steady increase in Higher Education and Training level

For both Accounting and Other Business and Commerce degrees, there has been a steady increase in the numbers of graduate over the period under review (despite some fluctuations within particular years). The number of graduates of National Diplomas and First Degrees are higher than those for Post-Graduate Diplomas, Honours, Masters and Doctoral Degrees.

The increase and steady production of highly qualified individuals means that will have a positive impact on the FAS Sectors in the short-term.

Sharp Decrease in Chartered Accountant (CA) ITC exam Outcomes in 2022

- In 2022 a total of 4 612 candidates wrote the **ITC exam** with only 2 153 (47%) passing. This is a decrease of 16% from 2021 and 11% below the average pass rate over the period under review.
- During 2022, 4 671 candidates enrolled for the **APC exam** and the pass rate for 2020 was 58%

Learnership as a vehicle for producing Chartered Accountants

Since 2001, the majority of all completed FASSET Learnerships were for the Chartered Accountant: Auditing qualification, which is administered by SAICA and which forms part of the CA learning pathway. This learnership, in contrast to how many other learnerships are structured by other SETAs, are thus NQF 7 and NQF 8 aligned.

During 2021/2022, a total of 3 385 learners enrolled for the Chartered Accountant: Auditing learnership programme, and 2 759 completed this learnership

Lifelong Learning

Lifelong Learning Events in 2021/22 relied on The Training Initiative Incentive (introduced during 2018/19) to ensure that employed persons within the sector could continue with their professional development and upskilling. A total of 22 422 employees were able to attend training through the Training Initiative Incentive.

Scarce Skills

Most of the skills shortages (54%) reported by employers in the FASSET sector were for professionals in 2021/2022.

When reviewing the increase in demand for skills since 2011/2012, it is clear that a great demand for skills for service and sales workers and clerical support workers have been experienced - specifically related to customer interactions - while four of the groups listed below are ICT related – which provides an indication of the increasing reliance on technology and digital formats within the sector over time.

Rank	Unit Group	Description	Average increase in annual demand (2011/12 – 2020/21)
1	2422	Policy Administration Professionals	15%
2	2511	Systems Analysts	14%
3	3311	Securities and Finance Dealers and Brokers	12%
4	4214	Debt-collectors and Related Workers	12%
5	5244	Contact Centre Salespersons	11%
6	2512	Software Developers	11%
7	3411	Legal and Related Associate Professionals	11%
8	1112	Senior Government Officials	10%
9	1121	Managing Directors and Chief Executives	10%
10	1212	Human Resource Managers	10%

The COVID-19 pandemic and the advent of the Fourth Industrial Revolution (4IR) will have the most impact on the type of skills required in the sector in the next 3-5 years. Many ICT-facing occupations are becoming relevant to the sector,

while client-facing roles are also identified as needed and hard to fill. This could be as a result of the new skills and occupational requirements offset by the pandemic and related impacts such as the 4IR.

Concluding remarks

In conclusion, FASSET progressed in many aspects since its establishment in March 2000. Over the twenty one-year review period FASSET experienced growth in levy income, which is related to growth in employment. At the same time the sector transformed from being predominantly white to being predominantly black¹

¹ African, coloured and Indian.

1 INTRODUCTION

One of the key aspects in ensuring economic development and growth within a country, is the availability of a productive, adequately skilled workforce. Additionally, the workforce need to be skilled in accordance with the skill requirements of the various different economic sectors.

In order to achieve the above, an appropriate education, training and skills development system is required to ensure that the existing labour force and new labour force entrants are adequately skilled and competent. Additionally, this system needs to be able to respond to changes and technological advances in real-time, to ensure that the labour force remain competent and to eliminate redundancies.

In response to the above, Sector Education and Training Authorities (SETAs) were established in terms of the Skills Development Act (97 of 1998) in 2000, with the aim of developing the skills of the workforce of South Africa to increase access to employment and the earning of an income for individuals and to improve productivity levels and competitiveness for businesses.

Today, 21 SETAs exist, each SETA directed to coordinate skills development in the particular sector that it has been mandated to look after. SETAs report to the Minister of Higher Education, Science and Technology, under the oversight of National Treasury in terms of performance management and financial administration. The Finance and Accounting Services Sector Education and Training Authority (FASSET) is one of the 21 SETAs.

SETAs form part of a greater PSET system governed by legislation, policies and strategies aimed at eradicating inequalities and divisions inherited from the previous dispensation. The overarching objective of these policies, legislation and strategies is to **transform the PSET environment to ensure that skills development is accessible, credible and addresses the economic and social needs of South Africa** (DHET, 2013; DHET, 2019).

The primary responsibility of a SETA is to facilitate planning for skills development that responds to the needs of the employers within the economic sector/sectors entrusted to it (private and public) and to ensure the provision of adequate financial and non-financial resources to respond to these needs (to the benefit of both employed and unemployed workers).

FASSET's sector is demarcated according to the Standard Industrial Classification (SIC), an economic classification system that is used in the National Accounts and in several of Statistics South Africa's surveys. The sector includes 16 SIC codes at the five-digit level. To simplify the analysis FASSET has grouped the SIC codes into seven subsectors. The SIC codes, the economic activities that they represent and the clustering of SIC codes into subsectors are depicted in the table below:

Table 1: FASSET Subsector and SIC Code Demarcation

SIC Code	SIC Description	Subsector
81904 88103	Investment Entities & Trusts Company Secretary Services	Investment Entities & Trusts & Company Secretary Services
83110 83120 83121 88102	Administration of Financial Markets Security-dealing Activities Stockbroking Asset Portfolio Management	Stockbroking & Financial Markets
83180	Development Corporations & Organisations	Development Organisations
88101 88120 88121 88122 88123	Tax Services Accounting, Bookkeeping & Auditing Activities Tax Consultancy Activities of Accountants & Auditors registered in terms of the Public Accountants & Auditors Act Activities of Cost & Management Accountants Bookkeeping Activities, including Relevant Data Processing & Tabulating Activities	Accounting, Bookkeeping, Auditing & Tax Services
83190	Activities Auxiliary to Financial Intermediation	Activities Auxiliary to Financial Intermediation
88140	Business & Management Consulting Services	Business & Management Consulting Services

91108	South African Revenue Service (SARS)	SARS & Government Departments
9110E	National Treasury Provincial Treasuries	

It is in this light that this study is undertaken on an annual basis. In order to respond adequately to the needs of the sector, employees and employers within the sector, trends in the financial, accounting and related services need to be identified and provide context to skills development needs.

1.1 PURPOSE AND OBJECTIVES OF THIS STUDY

The main purpose of this study is to collect labour market information to inform skills planning and funding decisions of FASSET, and to monitor transformation in the sector.

FASSET have been collecting data since its establishment, through its Mandatory Grant (MG) applications. This allows for a rich analysis of changes within the FASSET sectors over the years in relation to:

- Employer's participation in the levy grant system
- Employment trends
- Skills shortages

In addition, FASSET has also been monitoring the supply side of the labour market. The key elements of the education and training system that have a direct bearing on the supply of skills to the sector include:

- National Senior Certificate (NSC) exam results
- Student output from Technical and Vocational Education and Training (TVET) colleges
- Student output from Higher Education Institutes (universities and universities of technologies)
- Skills formation in the workplace
- Trends in professional body membership.

Where possible, information is given for the entire period from 2000/01 to 2021/22. However, some of the indicators used cannot be given for the whole period because of changes in the grant system or because of changes in the grant application formats. In these instances, only the most recent years are provided.

The Mandatory Grant applications represent only a certain percentage of the employees in the sector and the percentage varies from year to year as grant submission rates vary. In order to compensate for employees not represented in the Mandatory Grant applications and for variations in submission rates, the employment profile data received in every year was weighted and, in this way, extrapolated to sectoral totals. This was done by using the levy amount paid as a proxy for employment. Weighting was done separately for each of the subsectors, because of wage differentials that occur between subsectors. Annexure A provides more detail about the weighting process and the weights applied to the data.

1.2 THE 2021/22 REPORTING IN CONTEXT

As stated previously, the main objective of this report is to monitor trends and transformation within the FASSET Sector. As such the impact of the COVID-19 pandemic should be highlighted, as it has been the greatest change driver over the last two years, not only for this sector, but for the national and global economy as a whole.

This report contains trends observed for the first year of the pandemic, with the official national state of disaster taking effect on 27 March 2020 in the form of the national lockdown. With FASSET reporting for 2020 starting from 1 April 2020, this impact can be observed in parallel with the pandemic over time.

One of the most notable consequences of the COVID-19 pandemic for FASSET was the *Skills Development Levy (SDL) payment holiday*. The South African Ministry of Finance published the revised *Disaster Management Tax Relief Bill* and the *Disaster Management Tax Administration Relief Bill* on 1 May 2020, which stated that employers who are registered for SDL will be exempt from SDL contribution for a four-month period from May to August 2020.

FASSET's income is derived from receipt of SDL from employers registered in accordance to the FASSET sub-sector demarcations, as stipulated in the SETA Grant Regulations, 2012. While this SDL holiday may have brought about much-needed relief to some companies who were struggling remain operational, it had a direct impact on FASSET and its reach through its Discretionary Grant (DG) funding. FASSET were required to revise targets and reprioritise programmes. This effect is clearly seen throughout this report, when comparing previous years' performance. Additionally, there was an increase in the number of organisations that claimed the Mandatory Grant, putting a further constraint on FASSET's DG funding allocation .

Another important aspect to address is the impact of COVID-19 on employment, business performance, business operation and subsequent skills requirements.

The onset of the pandemic created an immediate shift to remote and online work for most of the South African labour force in March 2020. This shift meant that companies and workers, including those in the Financial and Accounting sector, would become reliant on technological tools and platforms for business continuity, such as Zoom, Microsoft Teams, Skype and ClickUp, for example.

As the nature of business within the FASSET sector falls mainly within the knowledge economy, and the additional support required by other businesses from the FASSET sector during this time (and specifically for the 2020/2021 year), no significant reduction in the workforce was experienced in the short-term. However, business and job losses may be evident in the medium-term along with the overall downturn of the economy as a direct result of the COVID-19 pandemic.

Throughout this report, general trend analysis is done, with specific focus and implications observed as a result of the COVID-19 pandemic.

1.3 REPORT CONTENT

The remainder of this report is structured as follows:

- **Chapter 2** of this report focuses on organisations in the sectors' participation in the levy-grant system. Participation in the system has two sides: on the hand it refers to the payment of the SDL and on the other it refers to the claiming of grants – both Mandatory and Discretionary Grants
- **Chapter 3** provides a profile of the sector
- **Chapter 4** discuss trends in education and training relevant to the sector
- **Chapter 5** deals with skills shortages (also known as scarce skills) in the sector
- **Chapter 6** provides some of the key conclusions emanating from this trend analysis

2 PARTICIPATION IN THE LEVY-GRANT SYSTEM

2.1 INTRODUCTION

In this chapter the participation of organisations in the levy-grant system administered by FASSET from the financial year 2000/2001 to 2021/2022 is analysed.

The diagram below illustrates FASSET's funding structure, based on the levy-grant system, as stipulated in the SETA Grant Regulations, 2012.

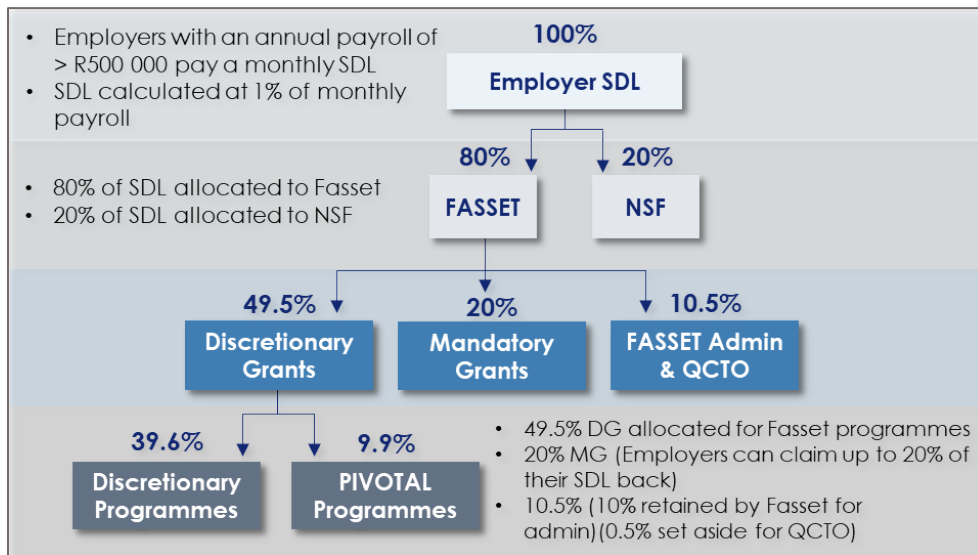


Figure 2-1: FASSET's funding structure

As the name 'levy-grant' suggests, the system consists of two components:

1. the **income side** (for the SETAs) consisting of the **skills development levy (SDL)** paid by organisations in the sector
2. the **grant side** consisting of **moneys paid to organisations** that claim back portions of their SDL by **applying for the grants** offered by the SETA.

Levy-paying organisations include all organisations that fall within the levy threshold and consequently pay the SDL to FASSET. The levy threshold refers to a threshold set by Government from time to time to determine which organisations are obliged to pay the SDL and which organisations are exempt. In the 2000/2001 financial year the SDL was phased in and employers only had to pay 0.5% of their total payrolls. From 2001/2002 onwards the full 1% levy was payable.

The grant system consists of two components: Mandatory Grants and Discretionary Grants:

- **Mandatory Grants** consist of grants payable upon the submission by organisations of their Workplace Skills Plans (WSP) and Annual Training Reports (ATR). These grants are mandatory in the sense that the SETAs are obliged to pay the grant to organisations that apply and meet the grant requirements irrespective of the skills development areas for which the organisations utilise the grant moneys.
- Contrary to Mandatory Grants, SETAs can structure **Discretionary Grants** to suit the specific needs of their sectors.

The levy-grant system underwent a few major changes over the years. The most important of these are the following:

- When the levy-grant system was introduced in 2000/2001, the threshold was set at R250 000 per year. That means that all organisations with a total payroll of R250 000 per year or more had to pay the SDL. In 2006 this amount was raised to R500 000 per year. The threshold is set in nominal terms and apart from the once-off change, it has never been adjusted for inflation.
- In the first years of the system the WSP and ATR grants were two separate grants. However, in 2005 they were consolidated and became a single Mandatory Grant.
- From the beginning of the system up to 2013 organisations could claim back 50% of their SDL through the Mandatory Grants. On 3 December 2012 new funding regulations were promulgated with implementation starting on 1 April 2013. The new regulations lowered the amount available for Mandatory Grants to 20%.

All these changes had an effect on the total grant system and on organisations' participation in the system.

Chapter 2 is divided into three sections: The first deals with levy paying organisations and levy payments, the second focuses on the claiming of Mandatory Grants and the third section deals with the claiming of Discretionary Grants.

Participation in the grant system is viewed from different perspectives: the total amounts available for and paid in respect of grants; participation in the specific grants; participation of organisations from different size categories; and participation of organisations in the different subsectors.

2.2 LEVY PAYING ORGANISATIONS

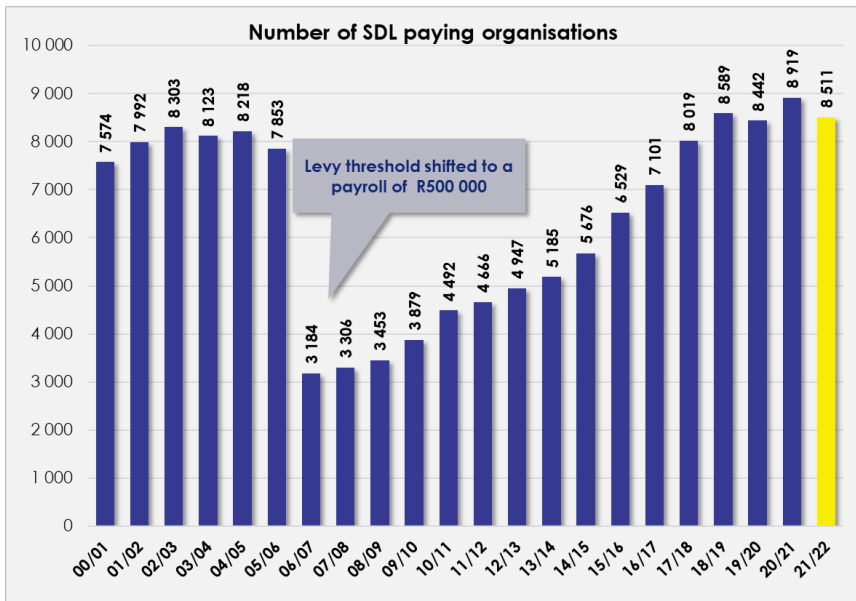


Figure 2-2: Number of SDL paying organisations (2000/01-2021/22)

FASSET started in 2000/2001 with almost 7 600 levy paying organisations. **Until 2005/2006**, levy paying organisations **increased at an annual average rate of about 0.7%**. However, in 2006/2007, when the levy threshold was lifted to a payroll of R500 000 per annum, the number of levy paying organisations dropped by almost 5 000 organisations. That means that the sector includes a very large number of small organisations and one-person practices that, at that time, had salary bills between R250 000 and R500 000.

The number of levy paying organisations grew steadily since 2006/2007, at an annual growth rate of 7.6%. **During 2021/2022, the number of levy paying organisations were recorded at 8 511.**

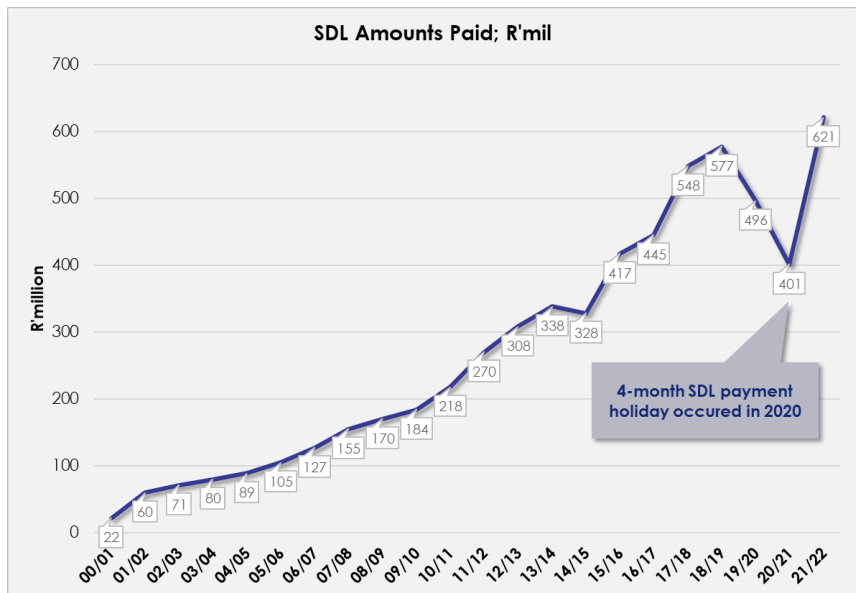


Figure 2-3: SDL amounts received (2000/01-2021/22)

When considering the levy amounts received by FASSET, it is evident that 2020/21 saw a drastic decrease in levies received. As stated previously, during the 2020/2021 financial year, **employers registered for the SDL was exempted from paying levies for a four-month period**. This resulted in decrease of approximately R95 million from 2019/2020 – the lowest levy amount received for the last six years.

However, 2021/22 saw an increase in levy income of approximately R220 million with levy amounts received of about R621 million.

The graph below provides an birds-eye view of the SDL amounts and number of levy-paying organisations since 2000/2001 to 2020/2021.

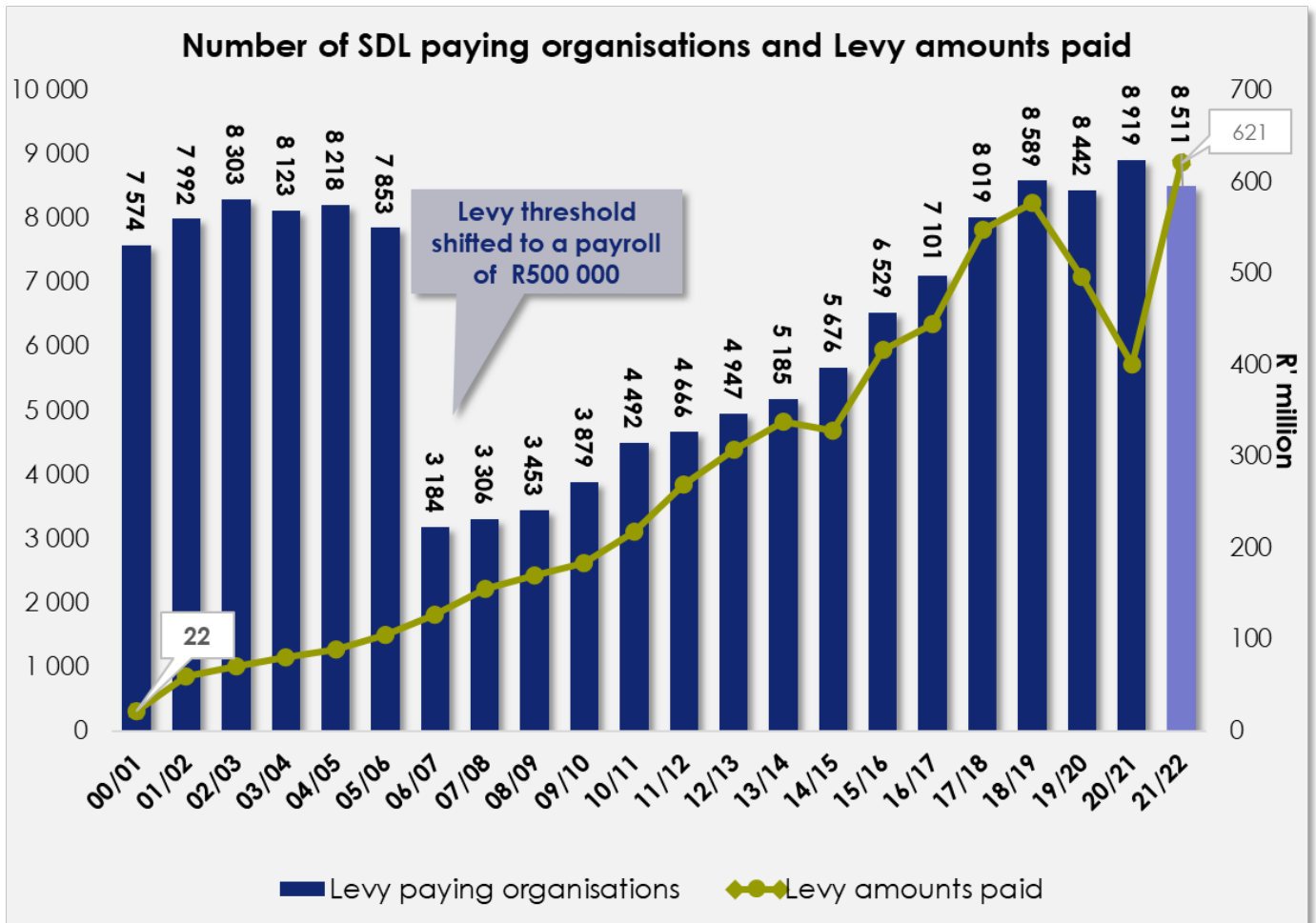


Figure 2-4: Number of SDL paying organisations and SDL amounts received (2000/01-2021/22)

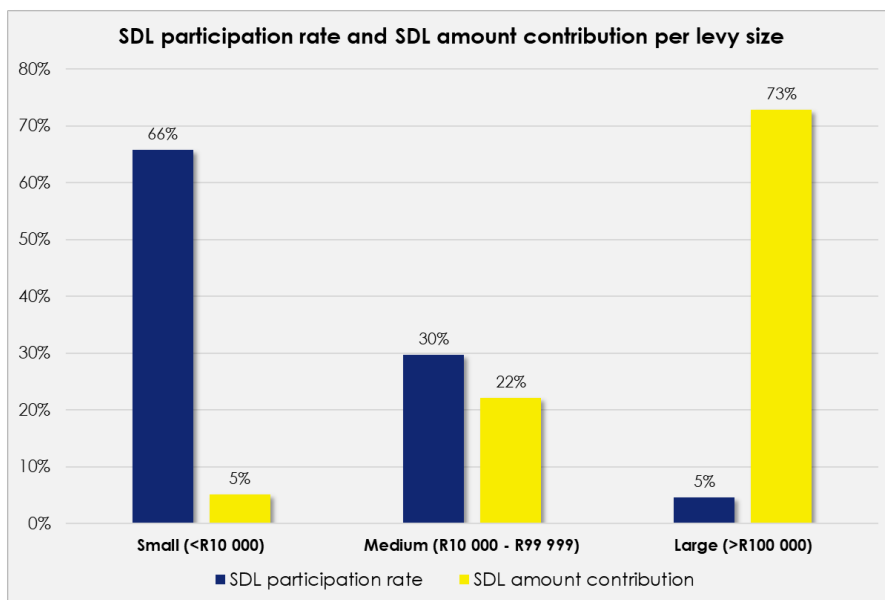


Figure 2-5: SDL participation rate compared to SDL amount contribution according to SDL size

When considering the levy amounts received according to levy sizes, it is clear that approximately **66% of SDL registered employers contribute R10 000 or less**, making up about 5% of the total SDL amount received since 2000/2001. In contrast to this, only about 5% of all SDL registered employers contribute R100 000 or more, and make up about 73% of levies received for the same period.

2.3 PARTICIPATION IN THE MANDATORY GRANT SYSTEM

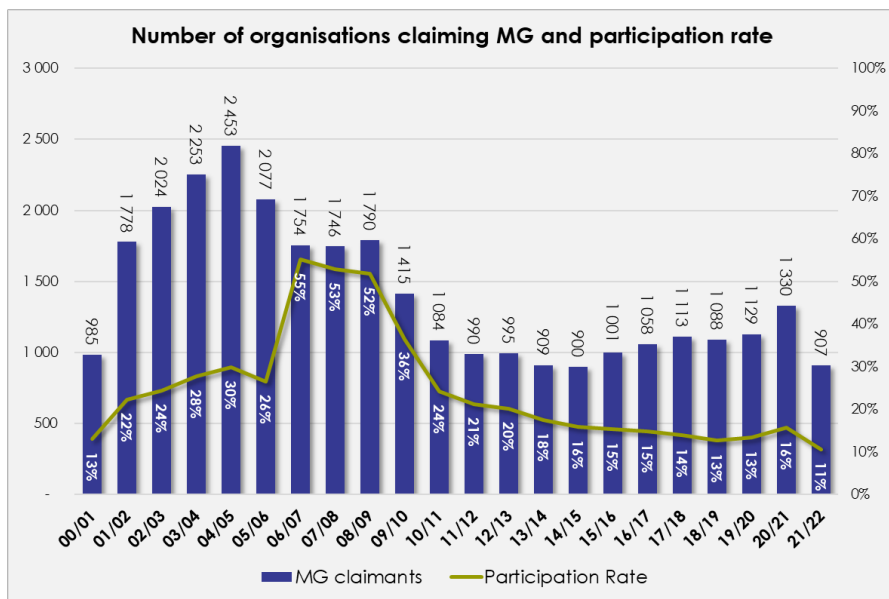


Figure 2-6: Number of organisations claiming MG (2000/01-2021/22)

The graph to the left provides an overview of the number of organisations that take part in the Mandatory Grant system.

Since 2009/2010, the Mandatory Grant participation rate dipped below 50%, with a steady decrease in the participation rate. In fact, **over the last ten years (2011/2012-2021/2022), the participation rate decreased at an average annual rate of -6.7%.**

However, it is important to note that 2021/2022 saw a 5% decrease in organisations taking part in the Mandatory Grant system since 2020/2021.

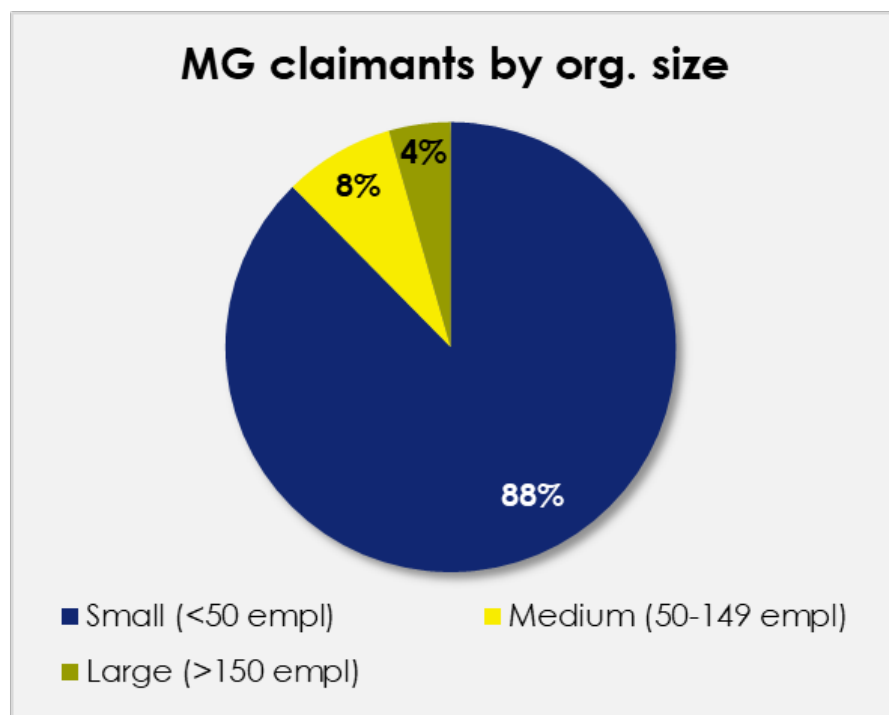


Figure 2-7: MG claimants by organisation size (2000/01-2021/22)

Since the start of the levy-grant system, approximately **88% of organisations that have claimed the Mandatory Grant, have been small organisations.** Additionally, those organisations that have claimed the Mandatory Grant since 2000/2001, have contributed approximately 66% of all SDL received by FASSET.

2.4 PARTICIPATION OF EMPLOYERS IN THE DISCRETIONARY GRANTS (DG)

The FASSET Discretionary Grants programmes have undergone a number of changes since FASSET's inception. This relates to both the type of grants as well as eligibility criteria for these grants. The following diagram depicts the different Discretionary Grants which employers could apply for, over time:

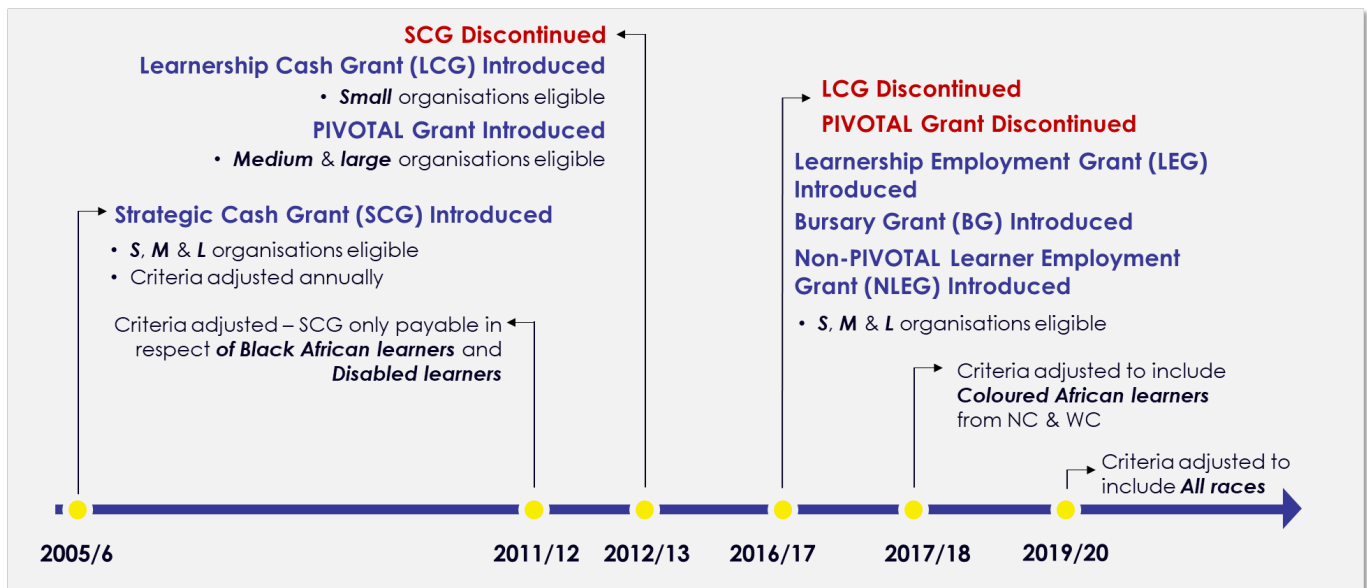


Figure 2-8: DG timeline

In an effort to report and compare the trends over time, the Learnership Cash Grant (LCG) and PIVOTAL Grant has been included under the Learnership Employment Grant (LEG).

It should also be noted that in this report, only Discretionary Grants with a focus on employers are tracked and analysed – therefore, Discretionary projects such as the Small Business Learner Placement Grant, the YES NSC project, YES HET! Work Programme, TVET Workplace-Based Exposure and others, were not tracked here.

2.4.1 Learnership Employment Grant (LEG²)

During 2016/2017, after the LCG (for small organisations), and the PIVOTAL Grant (for medium and large organisations) was discontinued, it was replaced by the Learner Employment Grant (LEG).

All organisation (small, medium and large) are eligible for the LEG, and as such, the LCG and PIVOTAL Grant figures were combined for 2013/2014 – 2015/16 to report on all organisations in accordance with LEG criteria.

² LCG and PIVOTAL Grant included for 2013/14 – 2015/16 for continuity as LEG was only introduced in 2016/17

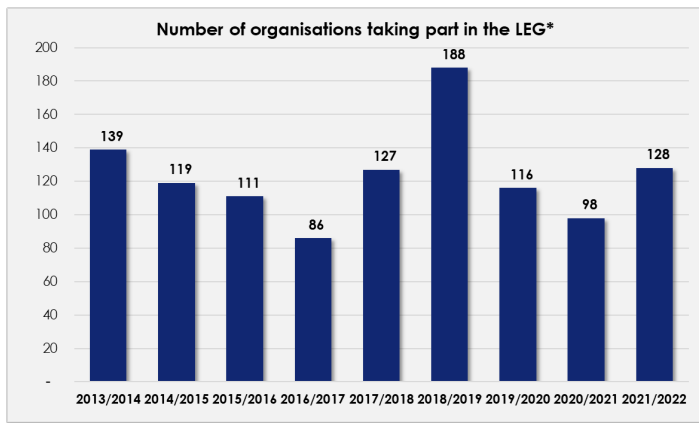


Figure 2-10: Number of organisations taking part in the LEG (2013/14-2021/22)

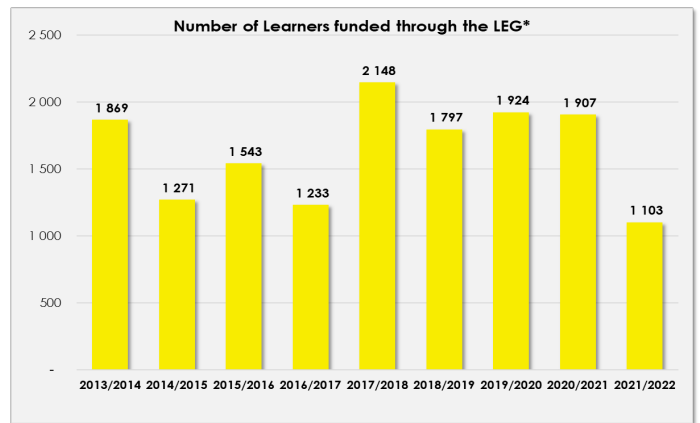


Figure 2-9: Number of learners funded through the LEG (2013/14-2021/22)

The LCG, as well as the LEG, was only available to all Black African learners and Disabled learners. After the introduction of the LEG, the criteria were changed in 2017/2018 to also include Coloured African learners residing and employed in the Northern Cape (NC) and Western Cape (WC). This change explains the large uptake in the number of learners from 2016/2017 to 2017/2018. Subsequently, the criteria was changed again, and today, all races are included.

The data for 2021/2022 shows that 128 companies that met the requirements for the grant participated in the LEG (this includes Non-Levy Payers (NLP) with an annual payroll of less than R500 000 as well as levy payers with an annual payroll of R500 000 or more).

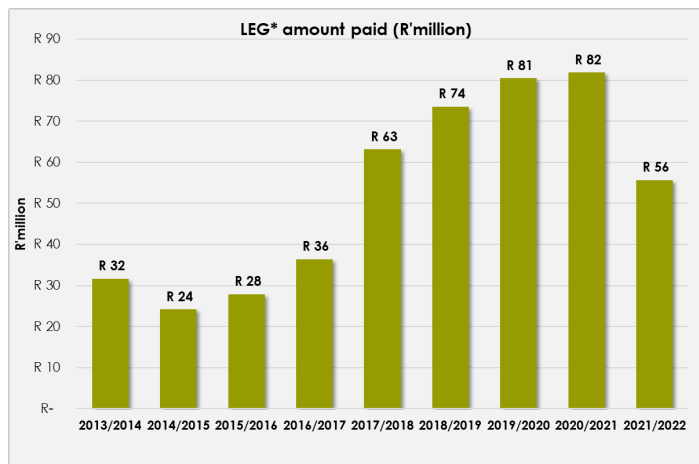


Figure 2-11: LEG amount paid (2013/14-2021/22)

A total of 128 organisations participated, with 1 103 learners benefitting, with approximately R56 million allocated to funding of these learners.

Since 2013/2014, the number of learners funded have increased at an average annual rate of -6%, while the grant amount paid has increased at an average annual rate of 15%.

The average amount spent per learner increased from R17 121 during 2013/14 to R42 999 in 2020/2021.

It should also be noted that the majority of organisations that participated in the LEG since 2013/14 has been small organisations, making up 67%.

2.4.2 Bursary Grant (BG)

The Bursary Grant (BG) incentivises employers who financially assists unemployed learners in full-time studies to complete their tertiary studies. Qualifications linked scarce skills are a criteria.

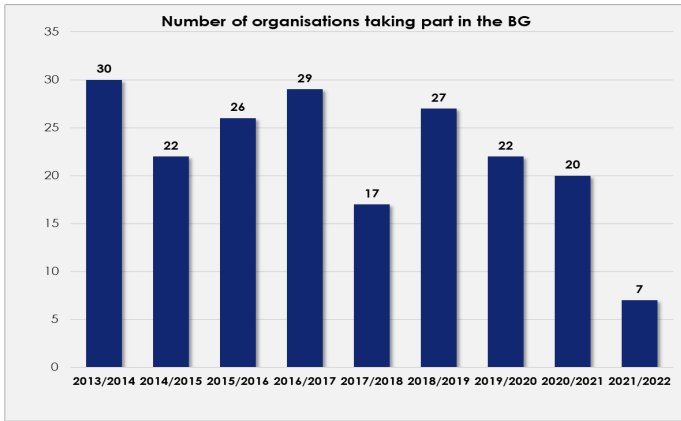


Figure 2-13: Number of organisations taking part in the BG

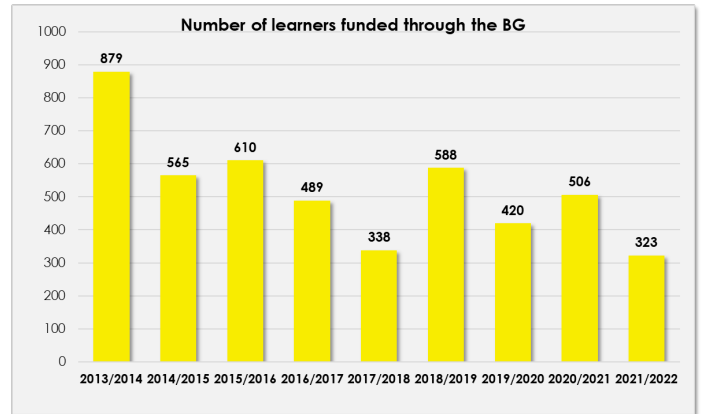


Figure 2-12: Number of learners funded through the BG

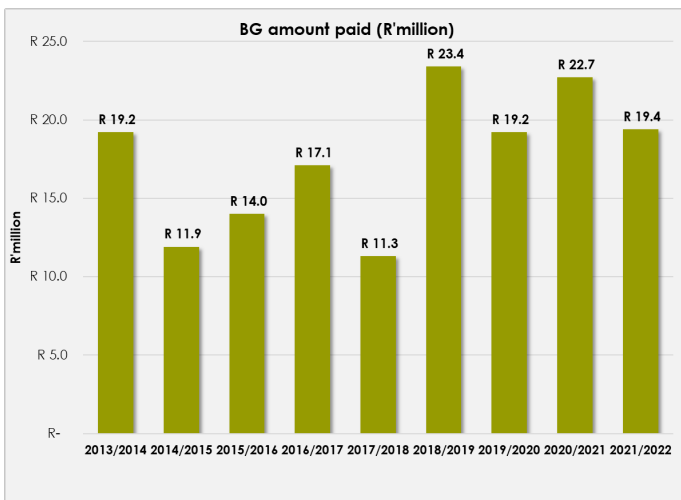


Figure 2-14: BG amount paid

During 2021/22, a total of 7 organisations took part in the BG, benefitting 323 learners. A total of R19.4 million was paid out, amounting to an average of R60 155 per learner.

2.4.3 Non-Pivotal Employment Grant (NLEG)

The NLEG accounts for both unemployed learners in internships (1-year minimum) and those offered permanent employment. Only qualifications linked to the latest sector scarce skills list are eligible.

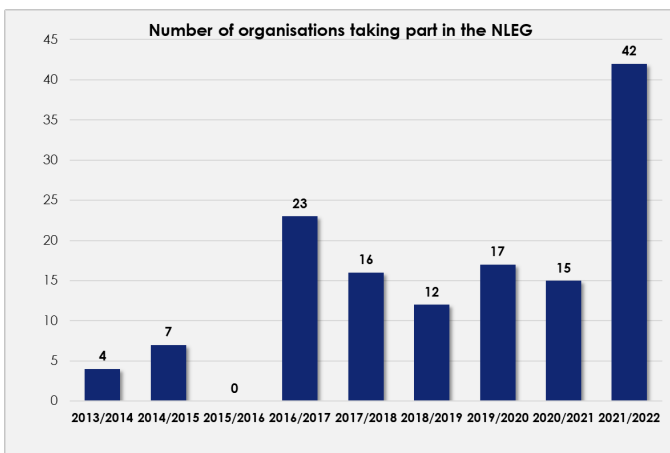


Figure 2-16: Number of organisations taking part in the NLEG

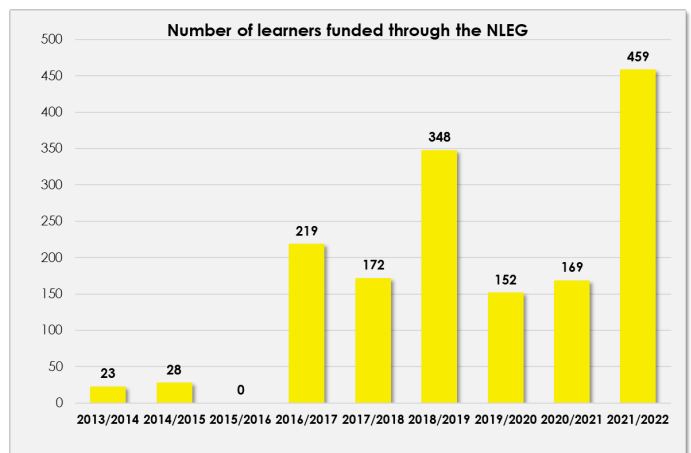


Figure 2-15: Number of learners funded through the NLEG

In 2021/2022, 42 organisations were approved NLEG claims for 459 learners with about R23 million paid out.

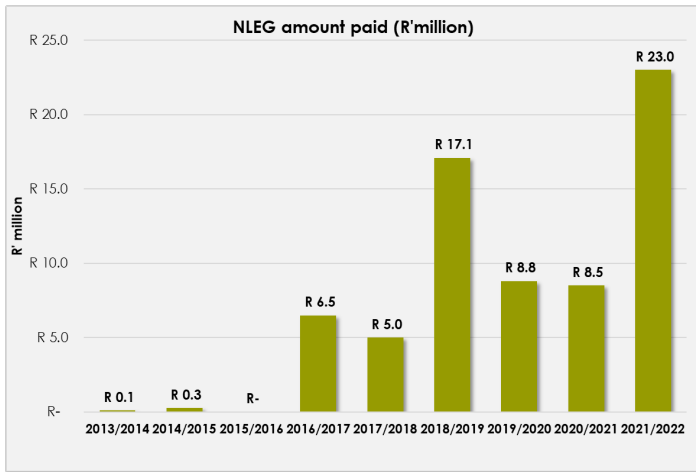


Figure 2-17: NLEG amount paid

2.4.4 National Student Financial Aid Scheme (NSFAS) Loan Repayment Grant (NLRG)

This grant was introduced in 2012/2013 to ensure the retention of learners on learnerships with FASSET employers. Experience had taught that many of the learners who enter FASSET learnerships owe large amounts to the NSFAS and discontinue their learnerships to take up higher paying jobs outside the FASSET sector so that they can repay their loans.

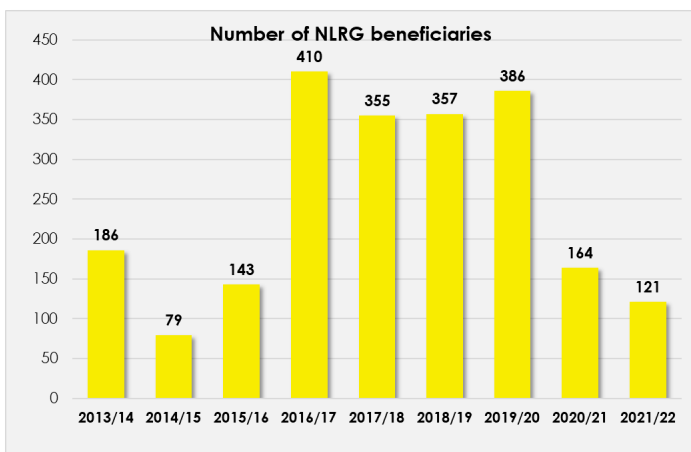


Figure 2-19: Number of NLRG beneficiaries

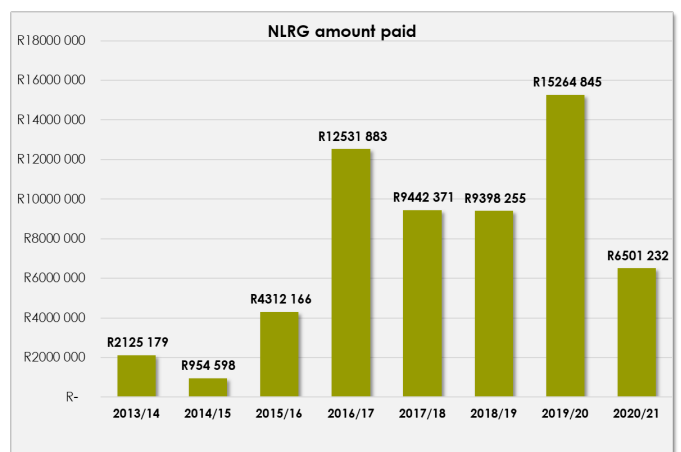


Figure 2-18: NLRG amount paid

The NSFAS Loan Repayment Grant (NLRG) is meant to relieve the learners from that debt burden so that they can continue with their learnerships and reach full professional status.

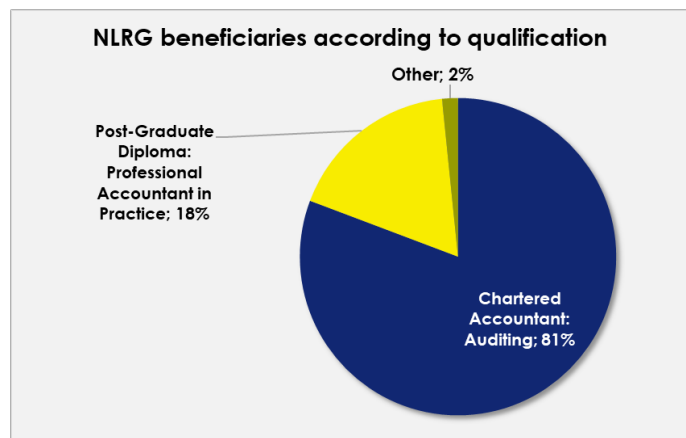


Figure 2-20: NLRG beneficiaries according to qualifications

During 2020/2021, 121 learners benefitted from this grant.

The *Chartered Accountant: Auditing* qualification have been the most funded qualification since 2013/2014 (81%), followed by the *Post-Graduate Diploma: Professional Accountant in Practice* (18%).

In addition to the NLRG, and in response to the Economic Reconstruction and Recovery Plan (ERRP), FASSET approved R45 million for the 2021/2022 financial year, to assist students needing to settle their historic debts for qualification completion, so that students are able to graduate. It is anticipated that during the next financial year, this will also result in an uptick in number of qualifications obtained in FAS-aligned fields.

3 PROFILE OF THE SECTOR

3.1 INTRODUCTION

This chapter describes the profile of the workers employed in the FASSET sector and changes in the profile based on the WSP information submitted from 2000/2001 to 2021/2022. The figures presented in this chapter portrays the situation as at the time at which the WSP information was prepared for and submitted into the FASSET data collection system.

The chapter starts with estimates of total employment in the sector. This is followed by the provincial- and the subsector distribution of employees and the race and gender breakdown. Finally, employment is discussed in terms of OFO occupational groups with further analysis of managers, professionals, technicians and associate professionals and clerical support workers.

3.2 TOTAL EMPLOYMENT

Estimates of total employment in FASSET from 2001/2002 to are shown in the figure below:

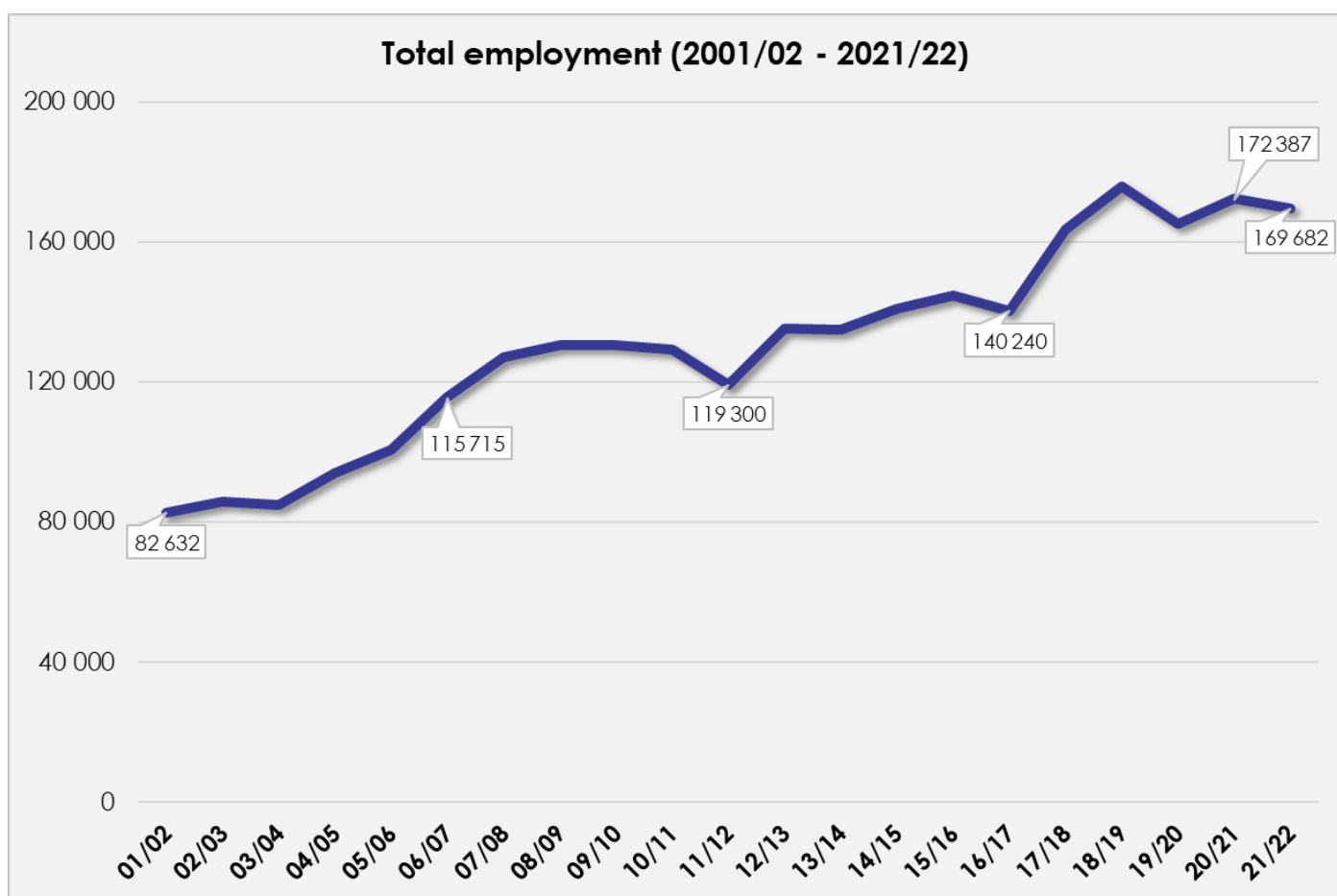


Figure 3-1: Total employment (2001/2002-2021/2022)

Employment in the first year of review was estimated at 82 811. Employment figures saw some fluctuations over the years, however, overall employment grew at a steady pace, reaching 169 682 in 2021/2022. Overall the annual average growth rate for the period under review is approximately 4%.

When considering the figures for the 2020/2021 period, employment increased by approximately 4.3% from 2019/2020. Considering that 2020/2021 coincides with the first year of the COVID-19 pandemic, it would be expected that employment decreased over this period. However, as stated in the Sector Skills Plan 2022/23, the impact of COVID-19 on the FAS sector were more related to changes that businesses faced in its operation. The FAS sector is also considered a supporting sector to a myriad of other sectors, and as it were, many organisations looked to FAS organisations in assisting with financial planning, tax planning and statutory processes in relation to government relief grants such as the Unemployment Insurance Fund (UIF) Temporary Employer/Employee Relief Scheme (TERS).

Instances of temporary lay-offs and reduction of staff were noted within the sector, but this has not resulted in significant job losses for the sector during the 2020/2021 period. However, seeing as the South African economy and the global economy has retracted, and considering the fact that South Africa has recorded an unemployment rate of 34.9% in the third quarter of 2021 (the highest since the QLFS has been introduced in 2008) (StatsSA, 2021), delayed employment losses in the FAS sector is expected during the 2021/2022 period. This have been the case indeed, with a decrease of approximately 2 705 employees during this period.

3.3 PROVINCIAL DISTRIBUTION

The figure to the left shows the provincial distribution of employees in the FAS sector for 2021/2022.

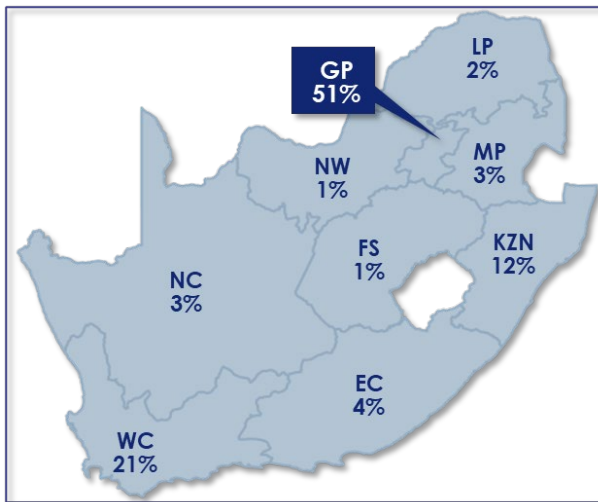


Figure 3-2: Employment by province (2021/2022)

Gauteng held 51% share of employment, while the Western Cape had the second largest share of employment at 21%. KwaZulu-Natal comprised 12% of total employment. The North West, Limpopo and the Free State housed 1% of the employees, respectively, while the Northern Cape and Mpumalanga respectively housed 3%. The Eastern Cape housed 4% of employees and Limpopo 2%..

3.4 SUBSECTOR, RACE AND GENDER

FASSET's sector is grouped into seven sub-sectors:

- Investment Entities and Trusts and Company Secretarial Services;
- Stockbroking and Financial Markets;
- Development Organisations;
- Accounting, Bookkeeping, Auditing and Tax Services;
- Activities Auxiliary to Financial Intermediation;
- Business and Management Consulting Services; and
- SARS and Government Departments.

The estimated employment share is depicted to the right, showing the dominance of the Accounting, Bookkeeping, Auditing and Tax Services sub-sector within the FAS Sector, at about 46%.

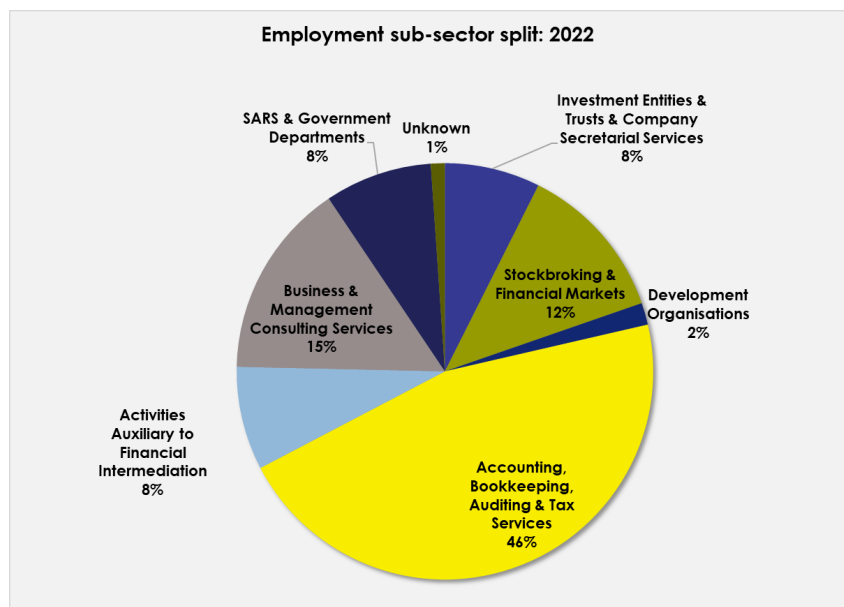
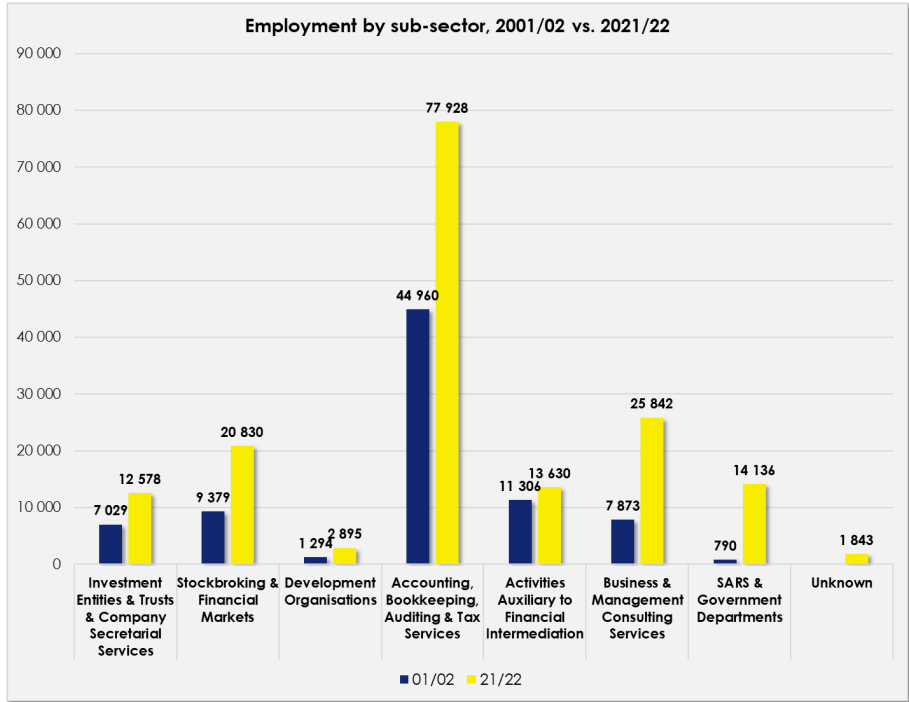


Figure 3-3: Employment sub-sector distribution: 2021/2022

The subsector Accounting, Bookkeeping, Auditing and Tax services is by far the largest subsector, accounting for over 77 000 of employment in 2021/2022. In the period 2001/2002 to 2005/2006 it employed more than half of the sector's workforce. However, its share in sectoral employment declined. This is the result of the more rapid growth of the other subsectors.

Business and Management Consulting Services is the second largest sub-sector over the 19-year period, holding approximately 15% of the sector's workforce.



The figure to the left compares the employment distribution per sub-sector for 2001/2002 and 2021/2022.

It is clear that the all sub-sectors experienced positive growth over the 19-year period, with SARS and Government Departments experiencing the greatest growth at an annual average rate of 16%. SARS is also the largest organisation in the FASSET sector.

Business and Management Consulting Services also experienced exceptional growth at an average growth rate of 6% per year.

Figure 3-4: Employment by sub-sector (2001/2002 vs. 2021/2022)

The gender distribution of employees within the sector are revealed below.

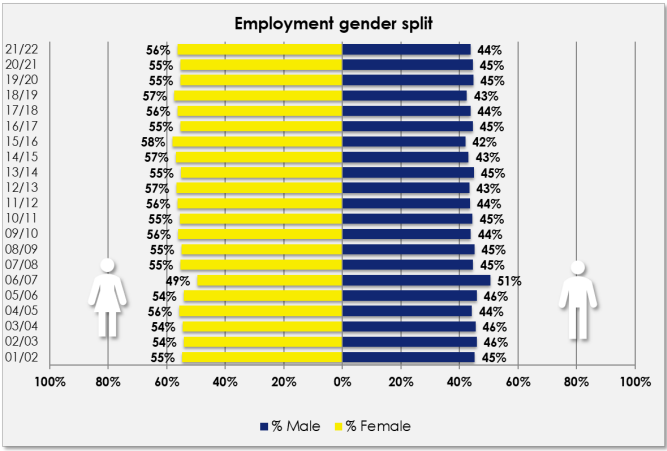
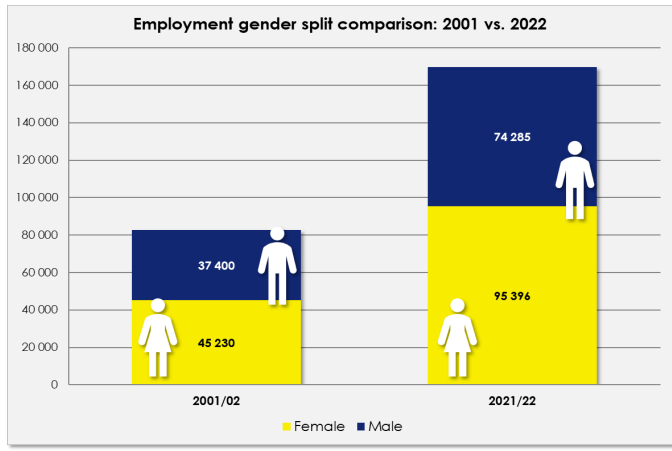
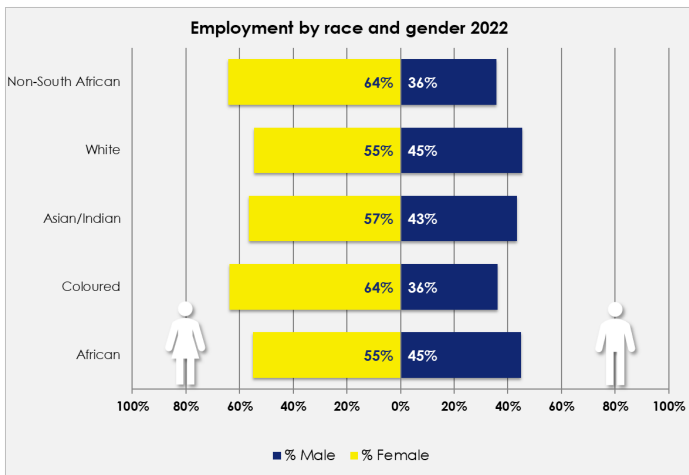


Figure 3-6: Employment gender split comparison: 2001/2002 vs. 2021/2022

Figure 3-5: Employment gender split (2001/2002-2021/2022)

The majority of workers in the sector is women. In 2021/2022 the sector employed 95 396 females - 56% of the sector's employees were female. The predominance of women in the sector is not new. Females were in the majority in the sector every year under review, except for 2006/2007.

In 2021/22 the FASSET sector employed 84 864 Africans, 16 464 Coloureds, 14 711 Indians and 48 383 Whites. In total, Black (African, Coloured and Indian) employees constituted 68% of the sector's employees. From 2001/2002 to 2021/2022 African employees' share of employment increased from 20% to 50%, Coloureds from 9% to 10%. and Indians from 8% to 9% for the period. The share of White employees decreased from 60% in to 29%. From 2012/2013 onwards FASSET also collected information on the employment of foreigners. In 2021/2022, 3% of the employees in the sector were foreign nationals.



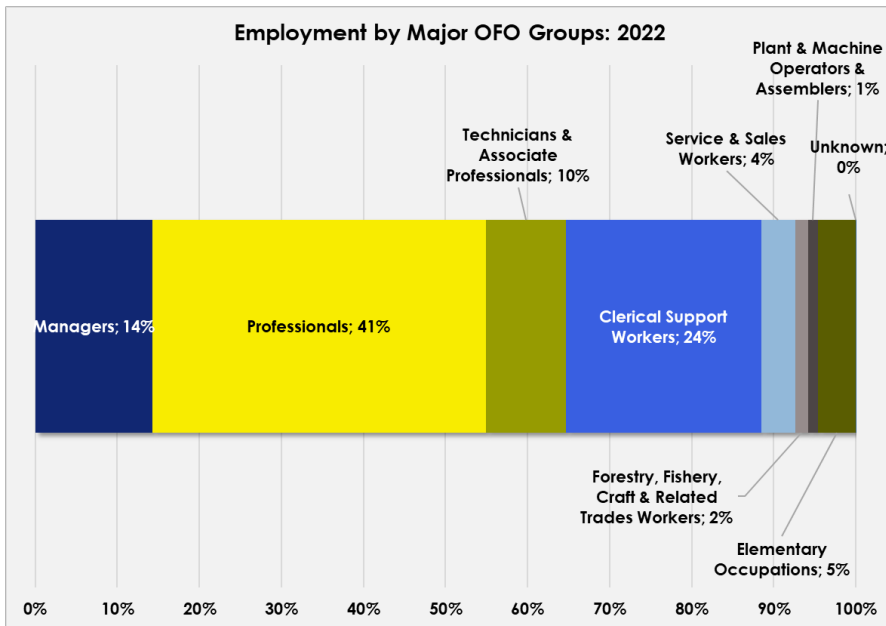
The figure to the left shows the distribution of the employment by race and gender in more detail for 2021/2022.

It is evident that for all races more women than men are employed in the sector, with the gender ratio for Coloureds being the highest with almost 2 coloured women employed for every coloured man.

Figure 3-7: Employment by race and gender (2021/2022)

3.5 OCCUPATION GROUPS

Organisations have been reporting on employees using the OFO from 2011/2012. For this reason, the analysis of occupational data is limited to the period 2011/2012 to 2021/2022.



During 2021/2022, Managers and Professionals made up more than half of the workforce (55%), with Technicians and Associate Professionals making up 10%.

If we consider this against the NQF and NSDS Skills Level, it is clear that most of the workforce in this sector is considered to be highly skilled, with qualification requirements at NQF level 6 to 10.

Figure 3-8: Employment by Major OFO Groups: 2022

The figure below provides a comparison of employment contribution per OFO Major Group for 2011/12 and 2021/22.

From 2011/2012 to 2021/2022 total sector employment in the sector grew on average by 4% per year. Managers grew at an annual average rate of 2% per year, from 20 574 to 24 175. Professionals also increased by 6% per year, from 37 107 in 2011/2012 to 68 987. Technicians and associate professionals grew by 1% per year, and the Clerical support workers by 2%.

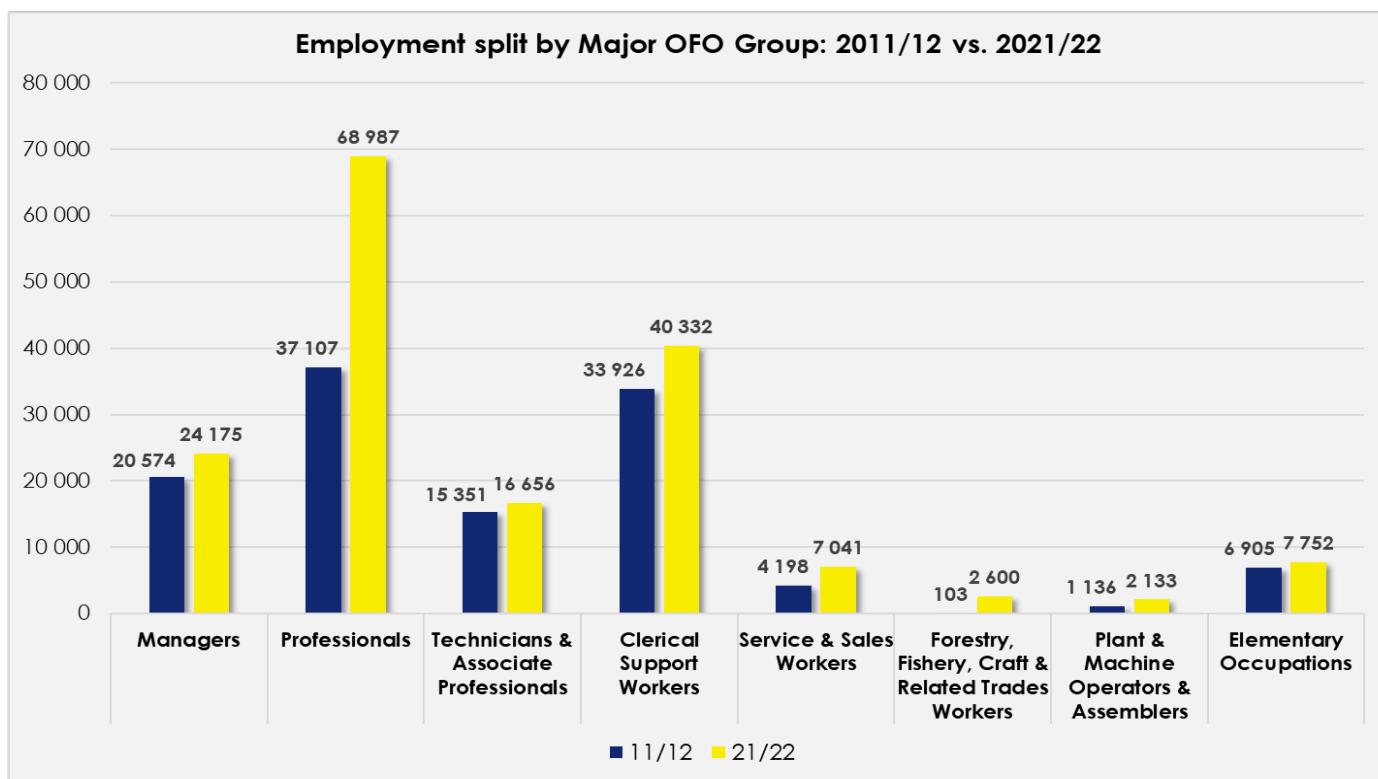


Figure 3-9: Employment split by Major OFO Group: 2011/2012 vs. 2021/2022)

3.5.1 Managers

From 2011/2012 to 2021/2022, the number of African and Coloured female managers grew on average by 13% and 5% per year, respectively. The number of African males in managerial positions increased by 13% per year over the same period.

In 2021/22 Africans filled 26% of managerial positions, Coloureds 9%, Indians/Asians 10%, Whites 51% and foreign people 4%. Of all the managers in the sector, 47% were females.

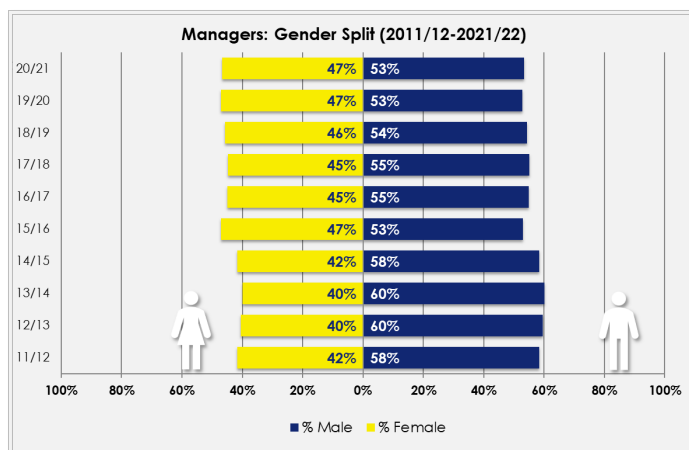
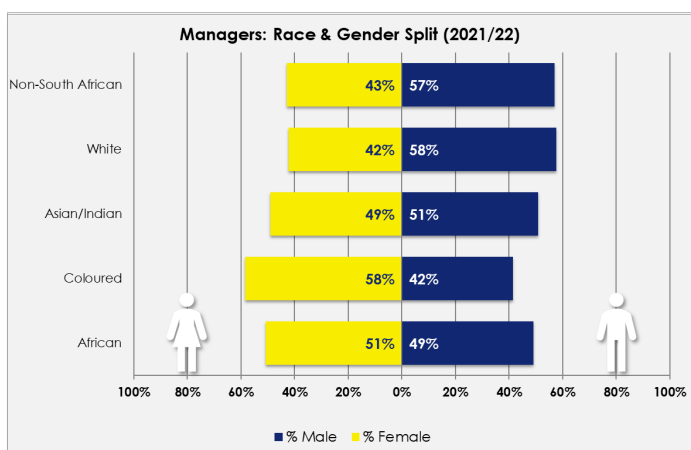


Figure 3-11: Managers: Race and Gender Split (2021/2022)

Figure 3-10: Managers: Gender Split (2011/2012-2021/2022)

3.5.2 Professionals

The total number of professionals in the FASSET sector across population group and gender increased from 37 107 in 2011/2012 to 63 987 in 2021/2022. The average annual growth rate for professionals in the sector is 6%.

In 2021/2022, Africans' share of professional positions in the sector was 45%, Coloureds 10%; Indians/Asians 12%; Whites 30% and foreign people account for 2% of professionals in the sector. More than half (55%) of all professionals in 2021/2022 were females.

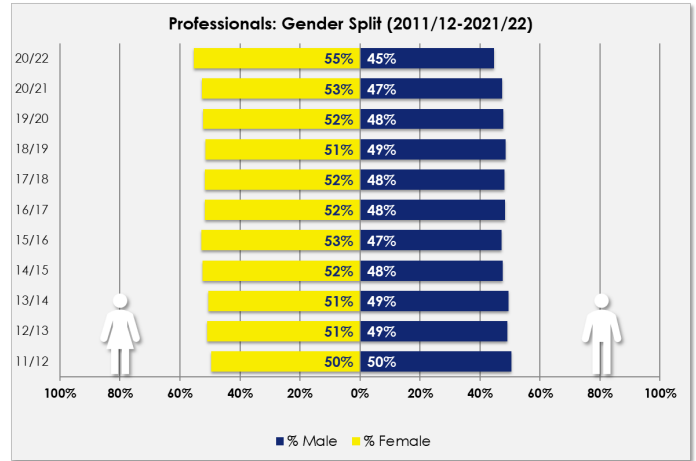
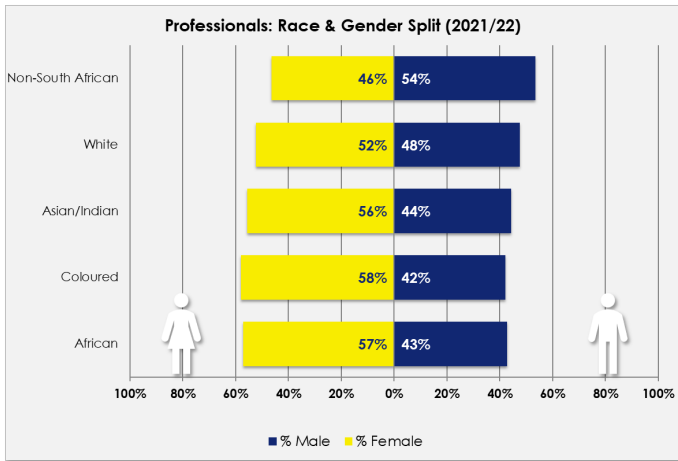


Figure 3-13: Professionals: Race & Gender Split (2021/22)

Figure 3-12: Professionals: Gender split (2011/12-2021/22)

3.5.3 Technicians and Associate Professionals.

The number of technicians and associated professionals increased from 15 351 in 2011/2012 to 16 656 in 2021/2022 at an average rate of 1% per year.

For the years under review female technicians and associated professionals across all population groups show an average growth rate of 3% for the time period. In 2021/2022, African females and White females had the highest share of positions at 23% for both. Across population groups, Africans account for 43% of positions in the occupation group, White people 34%, followed by coloured people at 13% and Indians/Asians at 8% in 2021/2022. More than half of the people in the occupation group (61%) were female.

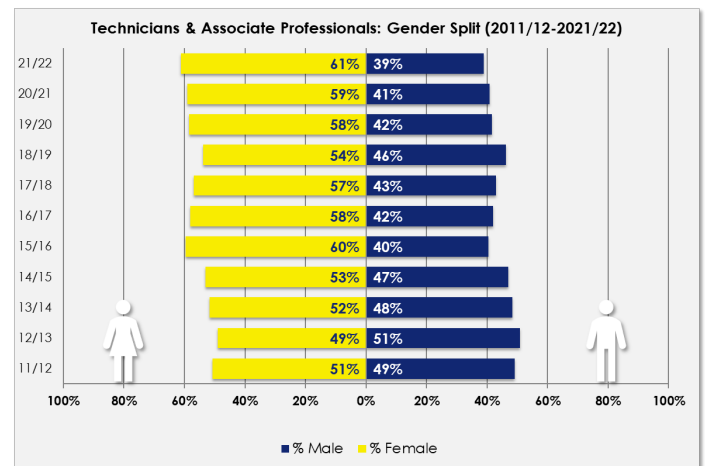
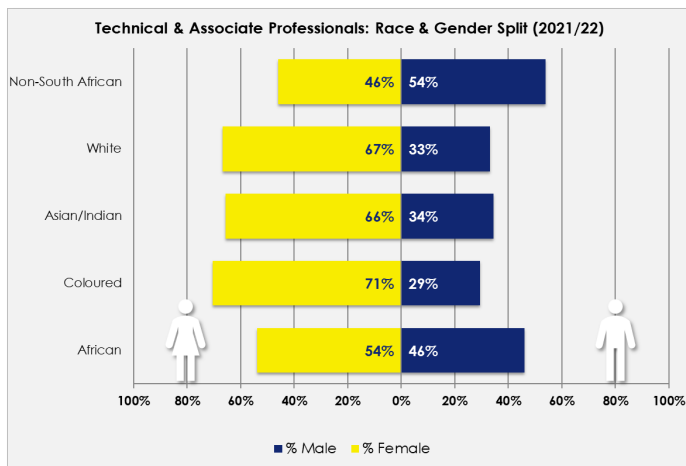


Figure 3-15: Technicians & Associate Professionals: Race & Gender Split (2021/22)

Figure 3-14: Technicians & Associate Professionals: Gender Split (2011/12-2021/22)

3.5.4 Clerical Support Workers

The occupation group, clerical support workers, grew by 2% per year from 2011/2012 to 2021/2022, from 33 926 to 40 332. Foreign males show the highest annual increase (27% per year from 2013 to 2022).

In 2021/2022, clerical support worker positions were filled by 50% Africans, 15% coloureds, 8% Indians/Asians and 25% whites. Female workers filled 70% of all positions in this occupation group.

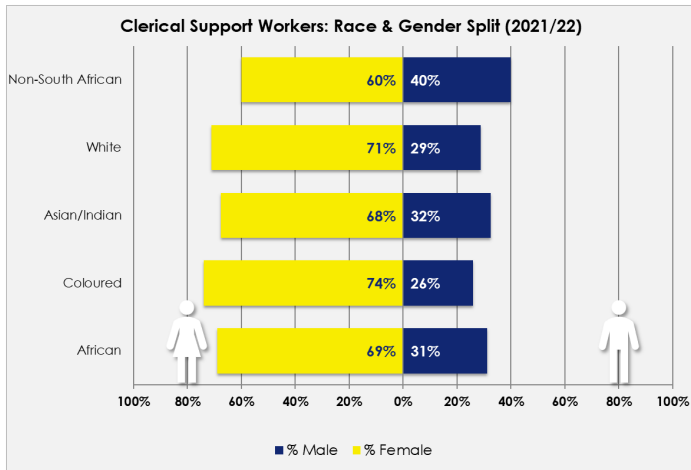


Figure 3-17: Clerical Support Workers: Race & Gender Split (2021/22)

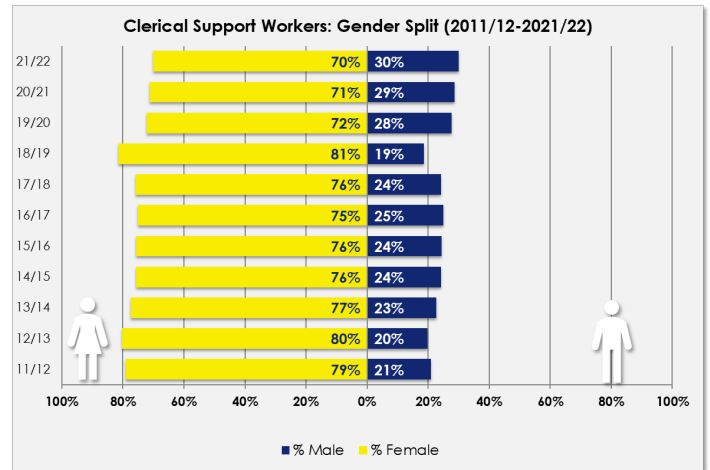


Figure 3-16: Clerical Support Workers: Gender Split (2011/12-2021/22)

3.6 PROFESSIONAL BODIES/ORGANISATIONS

Professional bodies are active in developing Learnerships for the FASSET sector and broader economy. These Learnerships serve as entry routes to occupations as well as to membership of the professional bodies and to the designations conferred by the professional bodies. In addition, many professional bodies set requirements for the continuous professional development (CPD) for their members in order to retain their membership and professional standing. A number of professional bodies cooperate closely with SETAs to support a range of skills development initiatives within and outside the FASSET sector.

Office bearers and delegates of professional bodies are serving members of the FASSET Management Board or have served as members. Representatives of professional bodies are also contributing to FASSET's working committees for quality assurance and Learnerships, skills planning, development projects and work-readiness programmes, as well as auditing. In this manner professional bodies share their expertise, knowledge and resources for the greater benefit of the FASSET sector.

A number of the professional bodies are also registered as employers with FASSET for purposes of payment of the SDL on their payrolls. The membership of professional bodies associated with FASSET are analysed according to race and gender. Full membership and trainee membership data are revealed in the figures to the left.

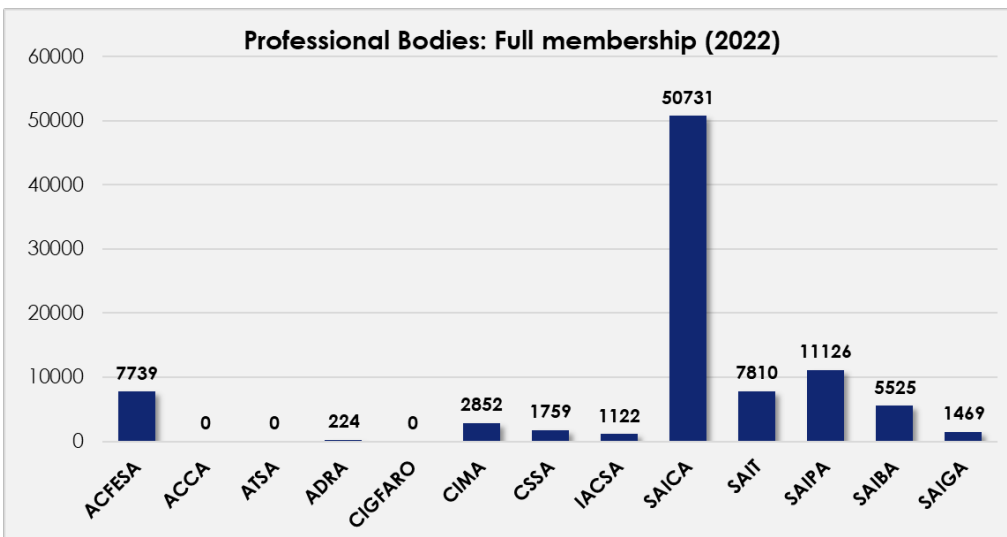


Table 3-1 Professional Bodies: Full membership 2022

with a total of 50 731 full members, followed by SAIPA with 11 126 and SAIT with 7 810 full members. In terms of transformation of the member profile,

SAICA has seen a 1% increase in their total pool of those constituting black people moving from 33% in 2021 to 34% in 2022. The total number of female members has increased by 1% from 2021 to 2022, with the total number of females registered with SAICA at 40% for the year 2021, and 41% for 2022.

Analysis of the total pool of Professional membership in 2022 totalled 102 051 with 40 686 (40%) of the pool constituting black members and 42 709 (42%) representing female members.

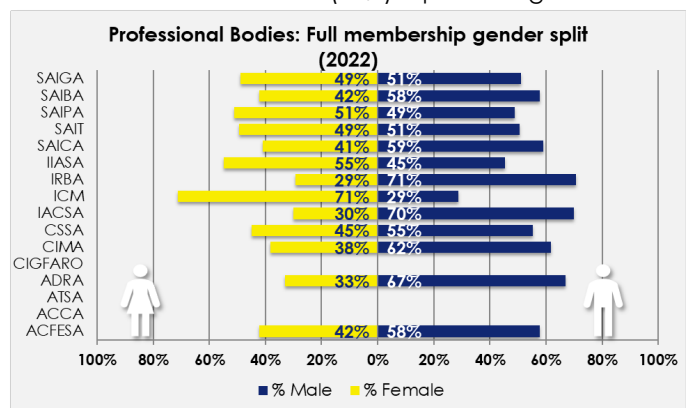


Figure 3-19: Full membership gender split

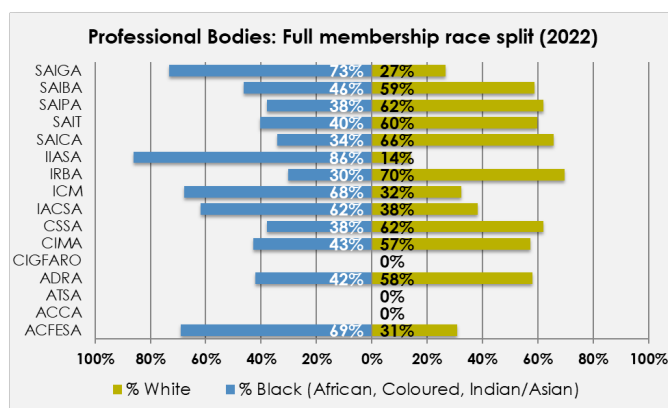


Figure 3-18: Full membership race split

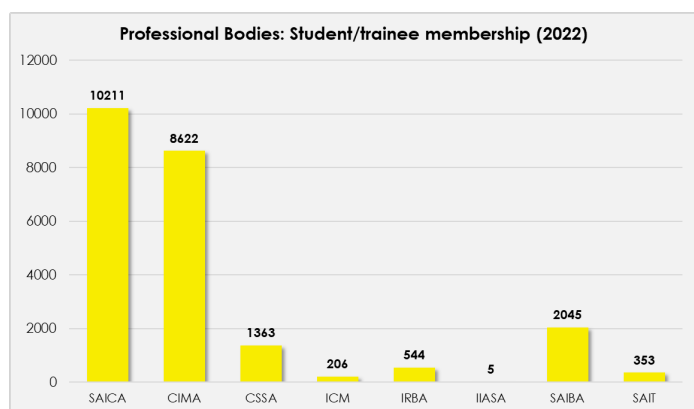


Figure 3-20: Professional bodies: Student/trainee membership

In terms of trainee membership, SAICA was the professional body with the highest membership with a total of 10 211 for the year 2022, which accounts for 40% of the total pool. Comparatively, the total number of black trainees within the trainee membership pool was 49% in 2022. The total number of female trainee members was 52% in 2022.

The race and gender transformation statistics for trainees are significantly higher than those of full members within the profession. This is indicative of a shift in accessibility into the profession and points towards it becoming a profession of choice.

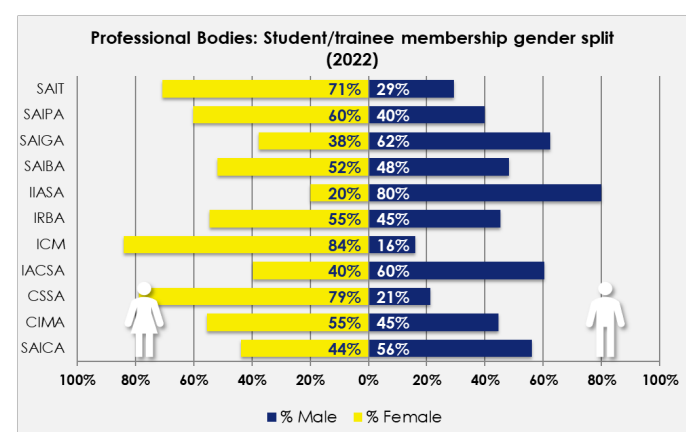


Figure 3-21: Student/trainee membership gender split

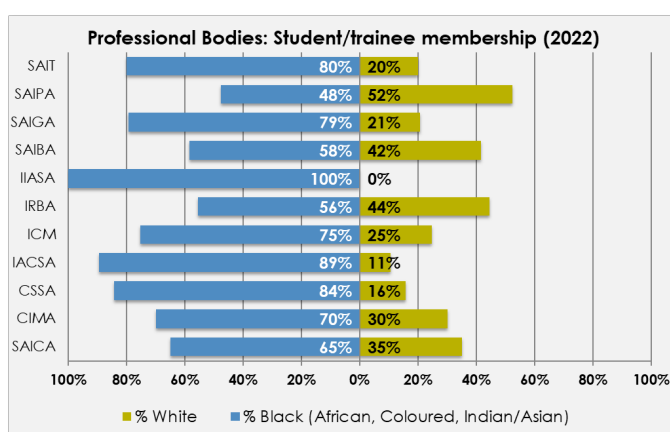


Figure 3-22: Student/trainee membership race split

4 TRAINING IN THE SECTOR

4.1 INTRODUCTION

This chapter focuses on the supply-side of FASSET's labour market – and more specifically on the flow of new entrants into the labour market. In terms of access to entry into the sector, a minimum of a senior certificate including Mathematics and Accounting or post-school education qualification is required. The profile of the workforce as highlighted in the previous chapter gives credence to this with Professional and Administrative positions serving as the entry point into key occupations such as that of Accountant and Auditor within the sector.

This chapter starts with information on pass rates in the senior certificate exams, with specific emphasis on Mathematics and Accounting. This is followed by an analysis of the output from the public higher education system in the two broad study fields that are most important to this sector. Although there are many professional bodies who play a role in FASSET's sector and whose qualifications are important, the development of Chartered Accountants (SA) (CA(SA)s) is a critical factor in the development and in the transformation of the sector. In all the years that FASSET has been monitoring its labour market, the demand for CAs has exceeded supply. At the same time employers constantly reported a shortage of Black CAs. As a consequence, both FASSET and SAICA had a focus on the learning pathway leading to CA status – a long and onerous pathway. The output figures at the different stages in the development of CAs are reported in this chapter.

The chapter also includes information on FASSET's Learnerships and on its lifelong learning programme.

Unfortunately, FASSET has not been able to obtain detailed information on n studying in TVET institutions from the DHET. Information available in the public domain is generic, and does not specify details such as population group, disability status and gender i.e. the characteristics that FASSET focuses on in its strategy.

4.2 NATIONAL SENIOR CERTIFICATE

The National Senior Certificate (NSC) examination of 2008 was the first examination that was based on the New Curriculum Statement (NCS), which requires all n in Grades 10 to 12 to take seven subjects. Two of these subjects must be South African languages, one of which must be the language of teaching and learning. Besides two languages, all n must take Life Orientation and either Mathematics or Mathematical Literacy. In addition to these four compulsory subjects, n must choose three subjects from a list of approved subjects. The NSC pass requirements are noted as follows:

- Must obtain at least 40% in your Home Language,
- Must obtain at least 40% in two other subjects,
- Must obtain at least 30% for four other subjects,
- Must pass at least 6 out of 7 subjects

Grade 12 Mathematics is a prerequisite for tertiary studies in most of the study fields relevant to FASSET. Grade 12 Accounting is not necessarily a prerequisite for tertiary studies in the field of accounting, however, bookkeepers and accounting clerks could be drawn from Grade 12 with Mathematics and Accounting as subjects. It is also possible that Accounting at school level could spark an interest in accounting as a career.

The figure below indicates great variations in the number of candidates as well as the number of passes for the period 2008 - 2022. In 2020, the Department of Basic Education changed the per subject reporting changed from above 40% to above 30%. The department has however commenced reporting on candidate achievement of 30% and above on gateway programmes since 2015.

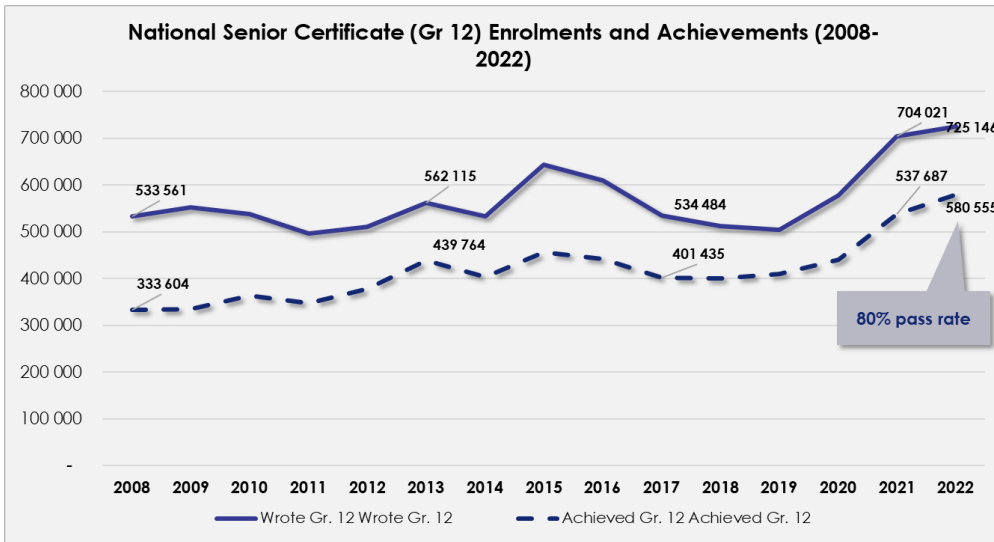


Figure 4-1 NSC (Gr 12) enrolments and achievements (2008-2022)

rate in 2022 increased by four percentage points, to 80%, further reflecting the lack of impact that COVID-19 has had on the pass rates of the NSC.

The total number of learners who wrote and passed matric increased by almost 3% in 2022 from 704 021 in 2021 to 725 146 in 2022. Over the same period, the number of learners who achieved Grade 12 increased by about 7% from 537 687 in 2021 to 580 555 in 2022.

Interestingly, the impact of COVID-19 seem not to be reflecting in the enrolments or pass rates of NSC – in fact, the pass rate for 2020 and 2021 remained stable at 76%, and enrolments increased. Moreover, it is seen that the overall pass

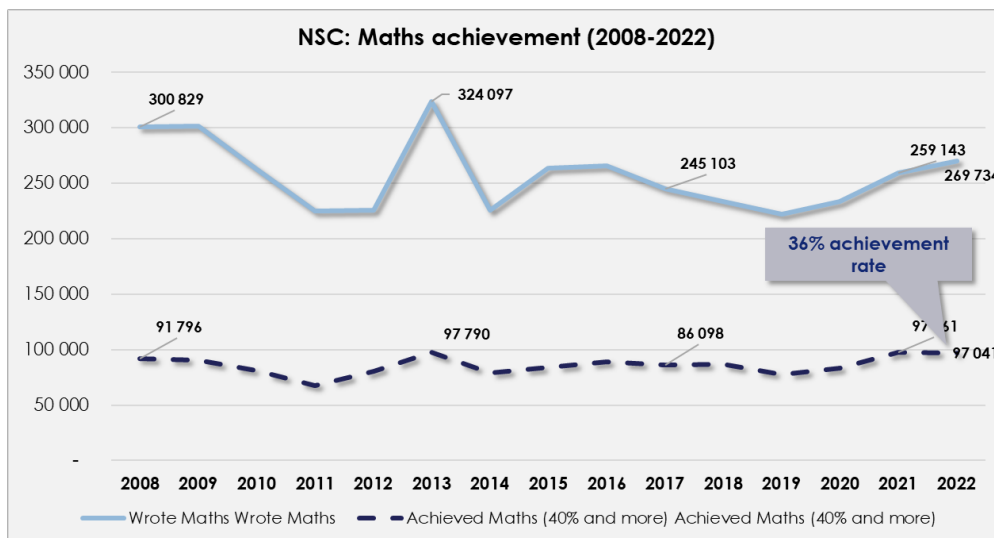


Figure 4-2 NSC: Mathematics achievements (2008-2022)

The number of learners who wrote Mathematics in 2008 to 2019 has consistently decreased from 300 829 in 2008 to 222 034 in 2019.

Since 2020 there has been an increase in the number of learners who wrote maths, with 16% more individuals writing maths in 2022 compared to 2020.

However, only about 36% of those that wrote mathematics in 2022 were able to pass.



Figure 4-3 NSC: Accounting achievements (2008-2022)

Overall, the number of learners who have written accounting have decreased over the period under review at an annual rate of -4%.

The pass rate for accounting has seen improvement since 2008, from 31% to 52% in 2022.

The figure below illustrates the achievement rate of Financial and Accounting Services 'pipeline' subjects in relation to the NSC achievement. Only 13% of those who achieved their NSC, also passed mathematics, and only 7% passed accounting.

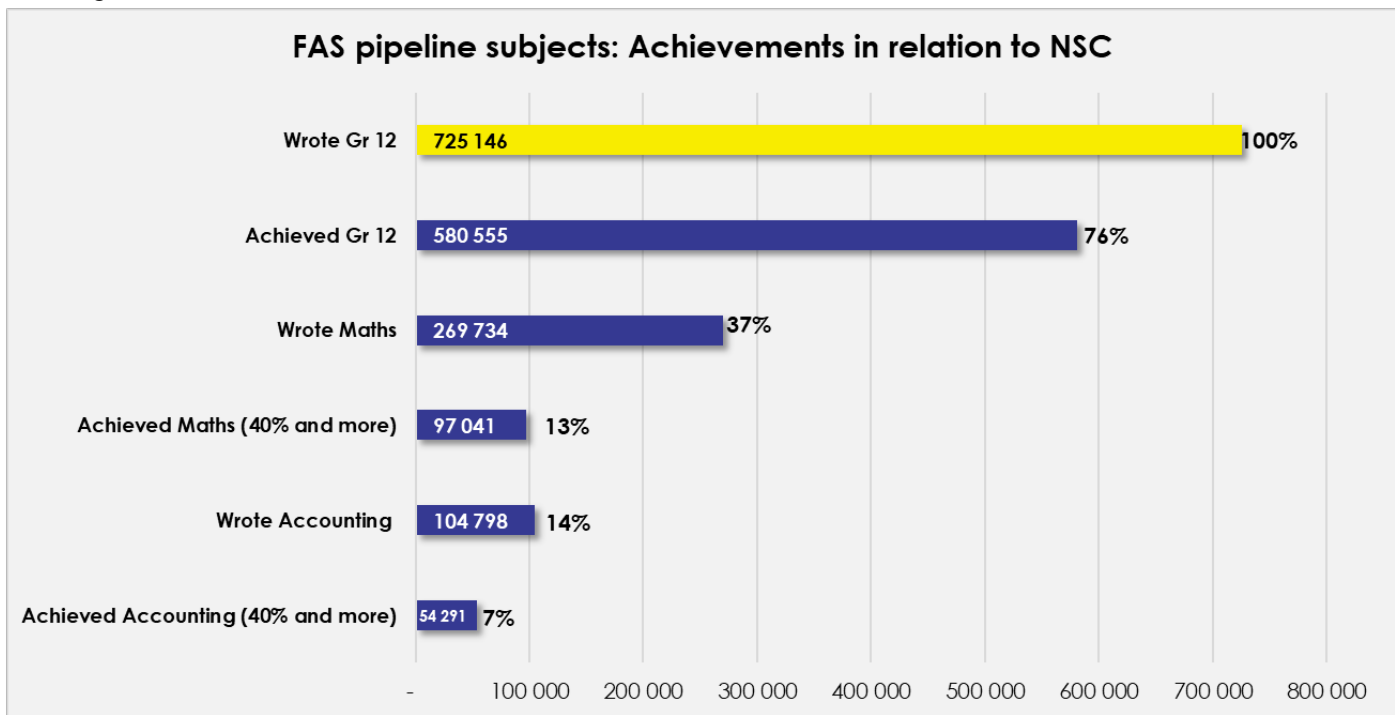
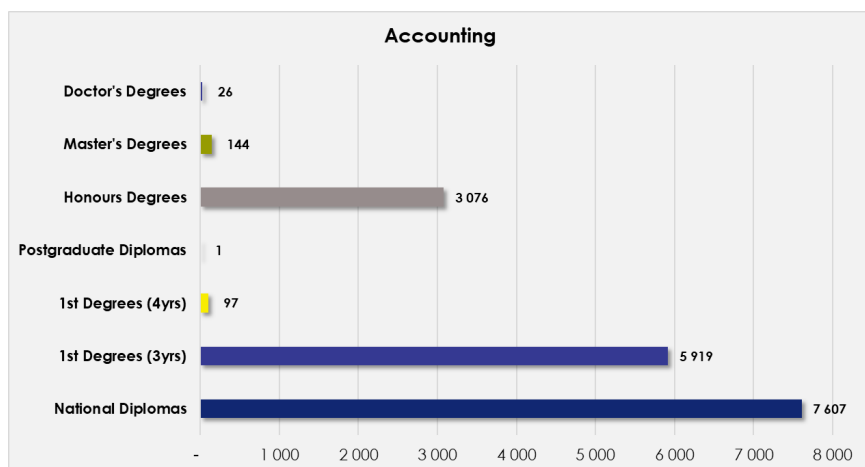


Figure 4-4 FAS pipeline subjects: Achievements in relation to NSC (2022)

4.3 HIGHER EDUCATION AND TRAINING

The DHET maintains the Higher Education Management Information System (HEMIS), database which provides information on the output from public universities and universities of technology. HEMIS classifies information according to the Classification of Educational Subject Matter (CESM). In 2008, the system was revised and the broad CESM category "Business, Economics and Management Studies" was disaggregated into 18 categories, compared to the 14 categories of the previous system. HEMIS collected data according to the revised categories from 2010 onwards. The information presented in this section was obtained from HEMIS and the CESM categories and qualification categories used in this system.

This section will review the achievement of the qualifications, grouped according to the over-arching levels:



- National Diplomas and first Degrees
- Post-graduate Diplomas and Honours degrees
- Master's and Doctors' degrees

To the left, the achievements for accounting qualifications are broken down. In total, 16 870 graduates were produced, of which the majority achieved a National Diploma (45%), followed by those who achieved a three-year degree (35%) and Honours degree (18%).

Figure 4-5 Higher Education and Training: Accounting qualifications (2021)

For other business and commerce qualifications, 29 818 graduates were produced. Approximately 47% completed a National Diploma, 22% completed a three-year degree, and 22% completed their Honours degree.

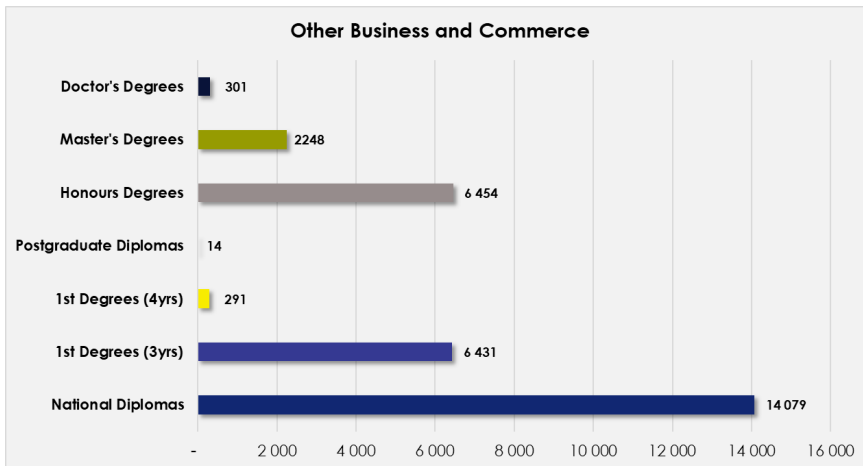


Figure 4-6 Higher Education and Training: Other Business and Commerce qualifications (2021)

The study field called "Other Business and Commerce" includes:

- Business Administration, Management and Operations;
- Business/Corporate Communications;
- Entrepreneurial and Small Business Operations;
- Finance and Financial Management Services;
- Human Resource Management Services; International Business; Management Sciences and Quantitative Methods;
- Marketing;
- Real Estate; and
- Insurance.

4.3.1 National Diplomas and First Degrees

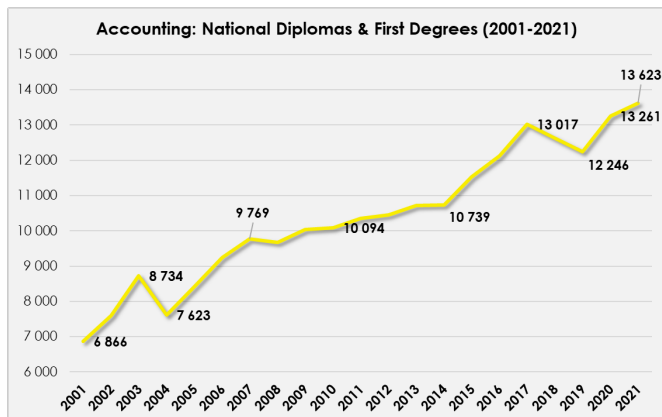


Figure 4-7 Accounting: National Diplomas & First Degrees (2001-2021)

The figure to the left shows the total number of national diplomas, three-year first degrees and four-year first degrees awarded in Accounting by public higher education institutions over the period 2001 to 2021.

Overall, achievements for accounting qualifications had increased over the period under review at an average rate of 3% per year. When comparing 2021 figures to 2020, there has been a 3% increase in graduates.

2021 saw the total number of Black people (African, Coloured and Indian/Asian) entering the profession with a National Accounting Diploma, First-Year Degree 3 years and First-Year Degree 4 years peak at 12 270 (90%) (as noted in the figure below). This is an increase of 6% of Black people(African, Coloured and Indian/Asian) entering the profession from 2020 (11 544 graduates).

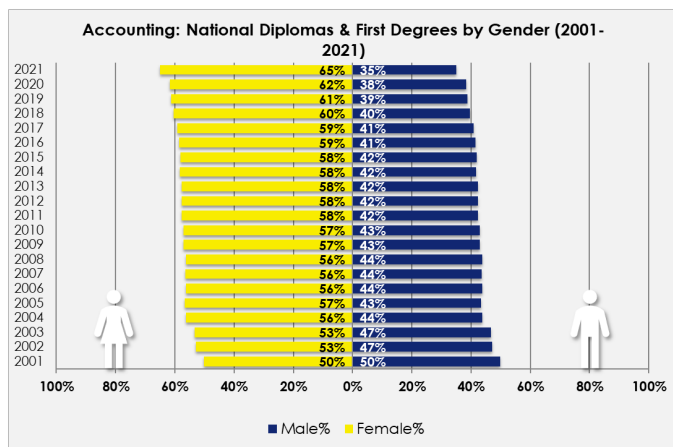


Figure 4-8 Accounting: National Diplomas & First Degrees by gender (2001-2021)

Except for 2001, female graduates made up the majority of graduates for these qualifications. In 2021 the highest number of female ratio was recorded, with 65% of graduates being female.

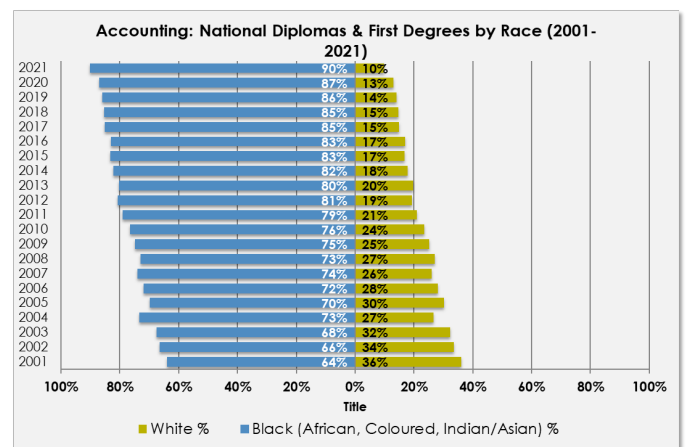


Figure 4-9 Accounting: National Diplomas and First Degrees by race (2001-2021)

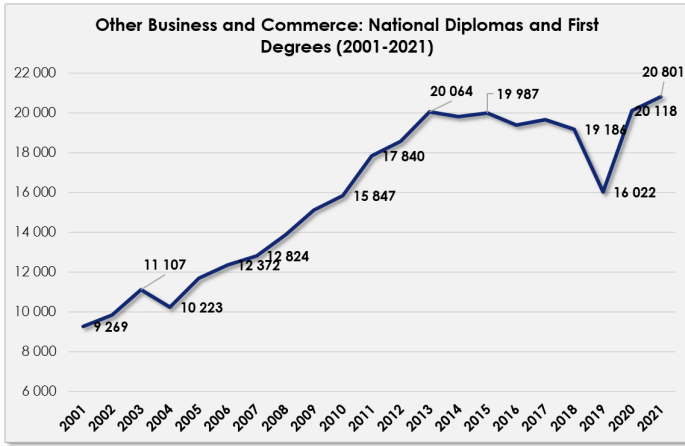


Figure 4-10 : Other Business and Commerce: National Diplomas & First Degrees (2001-2021)

The figure to the left shows the total number of national diplomas, three-year first degrees and four-year first degrees awarded in Other Business and Commerce by public higher education institutions over the period 2001 to 2021.

Significantly more national diplomas and first degrees were awarded in this study field than in Accounting.

Overall, achievements for Other Business and Commerce qualifications had increased over the period under review at an average rate of 4% per year. When comparing 2021 figures to 2020, there has only been a 3% increase in graduates.

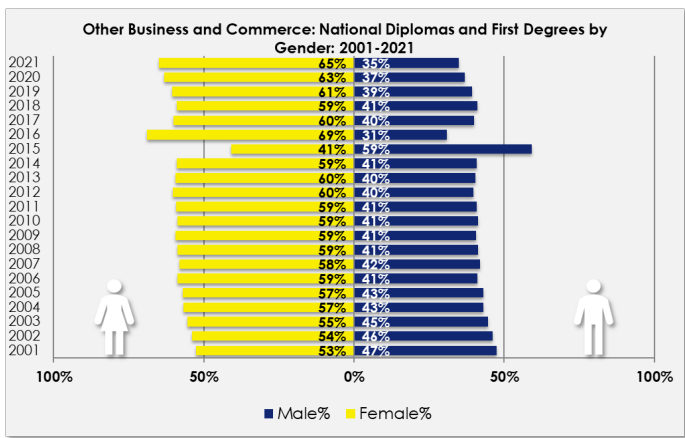


Figure 4-11 Other Business and Commerce: National Diplomas & First Degrees by gender (2001-2021)

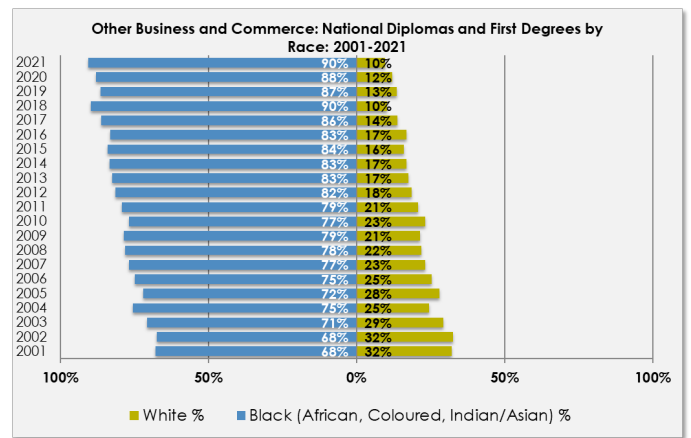
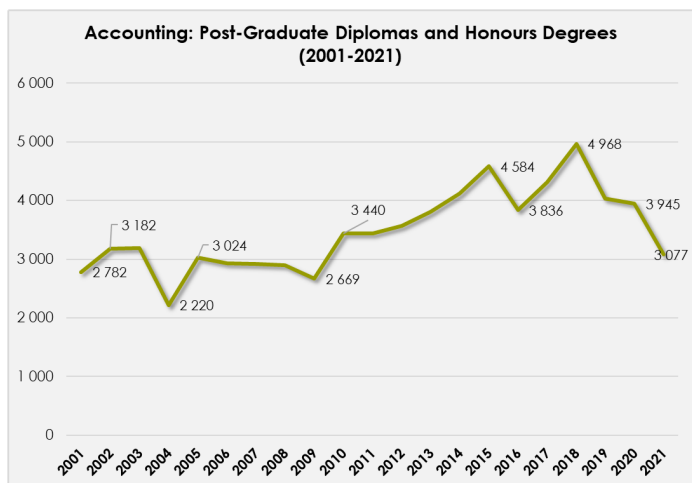


Figure 4-12 Other Business and Commerce: National Diplomas & First Degrees by race (2001-2021)

With regards to race and gender distribution of these graduates, a similar trend is observed as those accounting graduates. During 2021, 65% of graduates were female, and 90% of graduates were Black (African, Coloured or Indian/Asian).

4.3.2 Post Graduate Diplomas and Honours Degrees



Overall, Post-Graduate Diplomas and Honours degree completions have increased by about 1% per year. However, the slow growth rate could be ascribed to a decline in the number of Post-graduate diploma completions and stable number of Honours degree completions.

Figure 4-13 Accounting: Post-Graduate Diplomas and Honours Degrees (2001-2021)

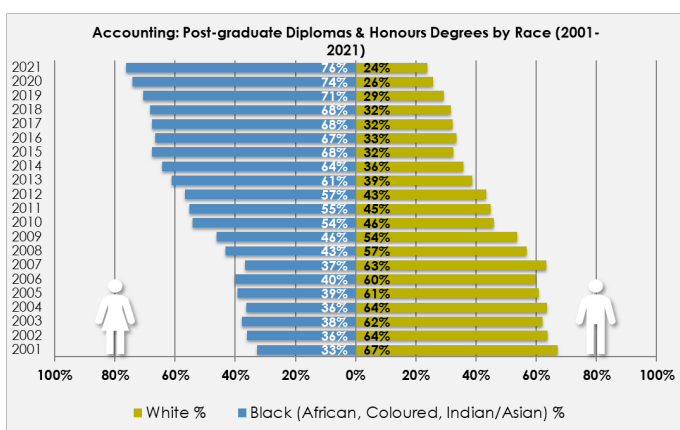
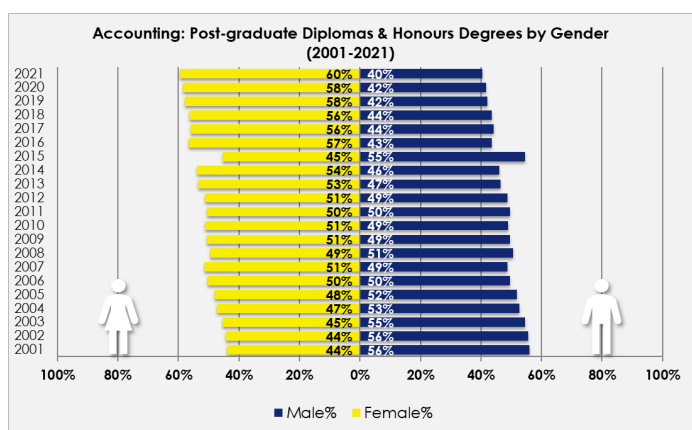


Figure 4-14 Accounting: Post-Graduate Diplomas and Honours Degrees by gender (2001-2021)

Figure 4-15 Accounting: Post-Graduate Diplomas and Honours Degrees by race (2001-2021)

In 2001, the majority of these graduates were White (67%). With the transformation of the sector, this has gradually changed over time, with Black people (African, Coloured and Indian) making up 76% of diplomas and honours degrees awarded in 2021.

Similarly, in 2001, the majority of graduates were male (56%), and over time, this has shifted and now 60% of graduates are female.

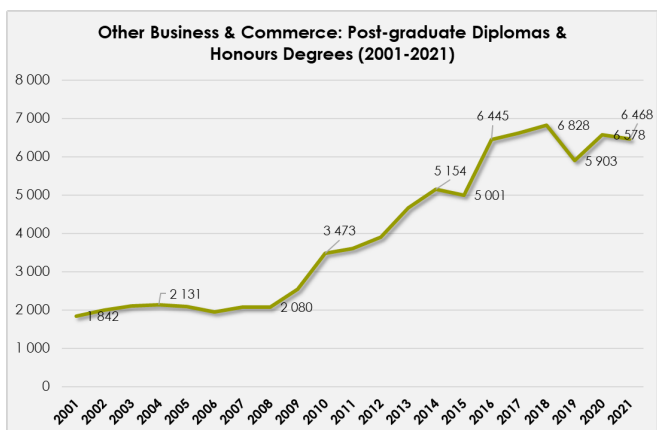


Figure 4-16 Other Business & Commerce: Post-Graduate Diplomas and Honours Degrees (2001-2021)

In the Commerce, business management and business administration category, there has also been a significant decrease in postgraduate diplomas completed for the period 2001 – 2020, with the total for 2021 (14) being the lowest level recorded over the period under review. There has, however, been an increase in the number of honours degrees completed for the period, particularly since 2016. Annual output of honours degrees grew from 1 026 in 2001 to 6 454 in 2021, an average annual increase of 6% over the period under review.

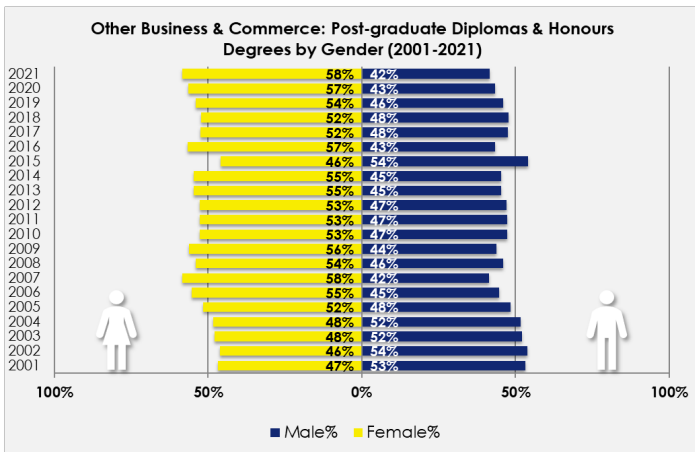


Figure 4-17 Other Business & Commerce: Post-Graduate Diplomas & Honours Degrees by gender (2001-2021)

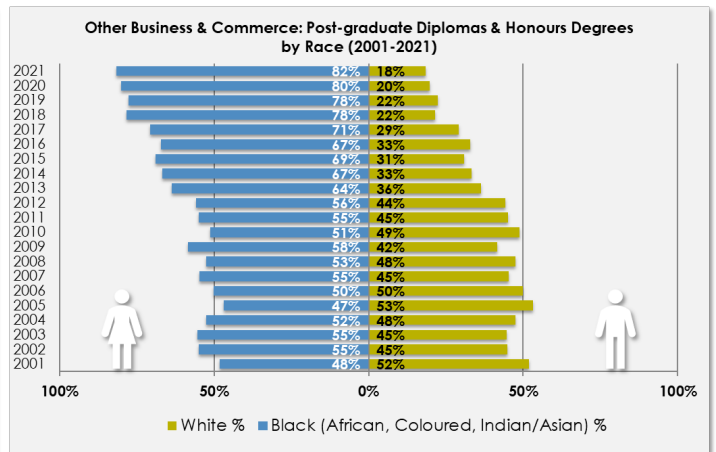


Figure 4-18 Other Business & Commerce: Post-Graduate Diplomas & Honours Degrees by race (2001-2021)

With regards to race and gender distribution of these graduates, a similar trend is observed as those accounting graduates. During 2020, 58% of graduates were female, and 82% of graduates were Black (African, Coloured or Indian/Asian).

4.3.3 Masters' and Doctoral Degrees

Figure 4-19 and Figure 4-20 shows the number of Masters' and Doctoral degrees awarded by public higher education institutions in South Africa from 2001 to 2021 for both the Accounting and Other business and commerce categories.

The number of Masters' graduates in Accounting fluctuated between 2001 and 2007, but has seen a steady increase since 2012. In 2021 144 Master's degree graduates were recorded for Accounting degrees. For the Other business and Commerce, category, the number of Masters' degrees awarded has steadily increased from 2001 to 2021 at an average rate of 2% per annum over that period. Since the peak in 2017 (2 504), the numbers have slightly decreased to a total of 2 248 in 2021.

Over the nineteen-year period, there has been an increase in both the Accounting related Doctoral Degrees and Doctoral Commerce, business management and business administration degrees. In 2021, 26 Accounting Doctoral Degrees were recorded. The Commerce, business management and business administration Doctoral degrees peaked at 292 in 2017, decreasing over the period 2018 and 2020 to 255 degrees and increasing to 301 degrees in 2021.

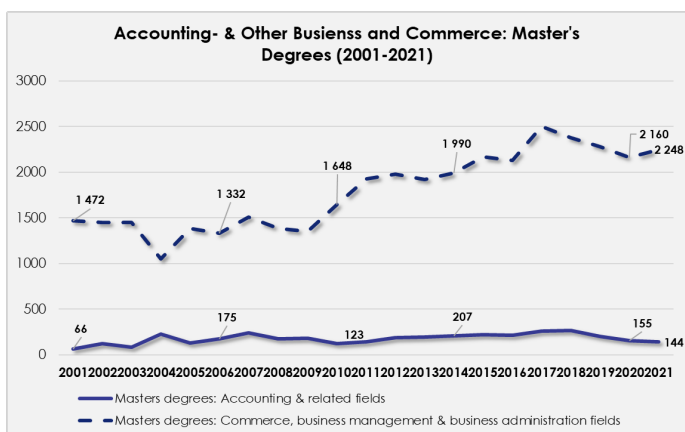


Figure 4-19 Accounting and Other Business and Commerce: Masters Degrees (2001-2021)

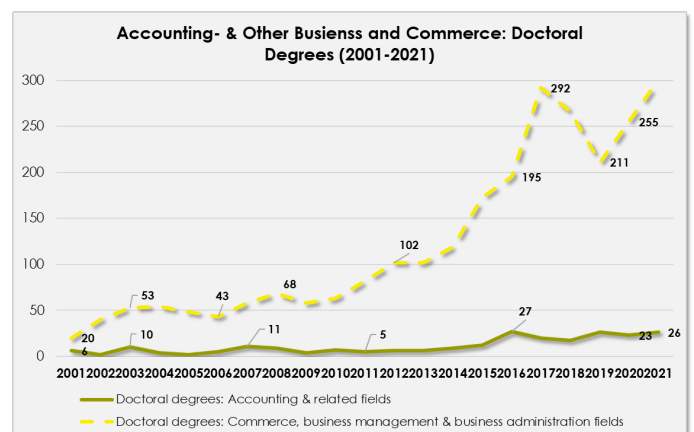


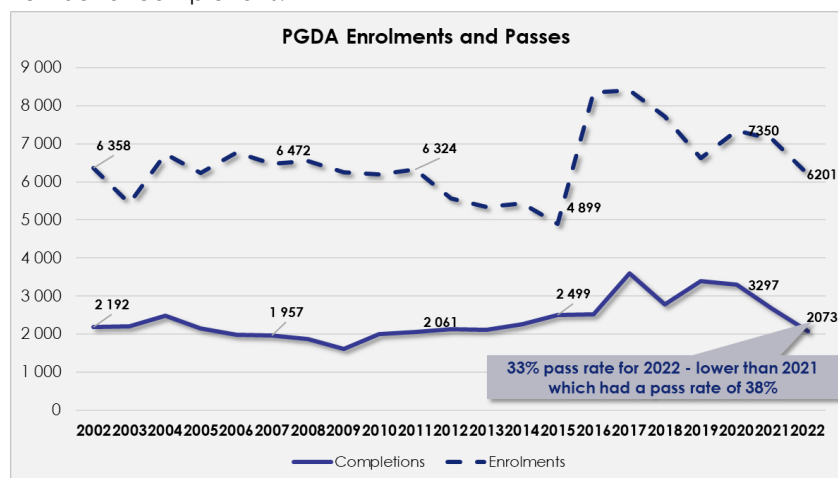
Figure 4-20 Accounting and Other Business and Commerce: Doctor's Degrees (2001-2021)

4.4 PROFESSIONAL TRAINING OF CA(SA)S

An undergraduate qualification at a SAICA-accredited university is the first step towards becoming a chartered accountant. This is followed by the completion of a SAICA-accredited Postgraduate Diploma in Accounting (PGDA), previously known as the Theory of Accounting (CTA) programme, or equivalent on NQF level 8 that allows access into the first of two qualifying examinations: the first being SAICA's Initial Test of Competence (ITC) previously known as Part I of the Qualifying Examination. Previously this was followed by a Part II examination, which was replaced in 2014 by the Assessment of Professional Competence (APC).

4.4.1 Postgraduate Diploma in Accounting (PGDA)

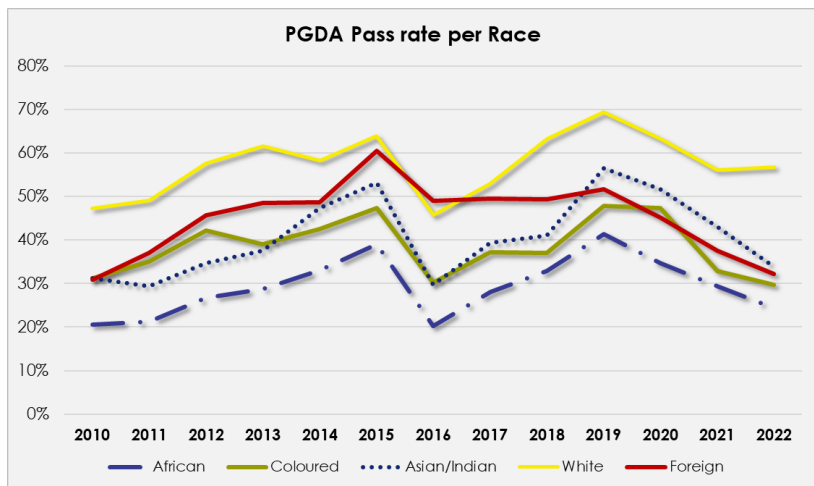
The figure below portrays the total number of PGDA enrolments and completions from 2002 to 2022. There is a significant difference between the number of enrolments versus completions in every year for the period presented. After remaining below 40% for a decade, the pass rate of candidates in 2014 rose to 41%, and then saw a substantial increase in throughput when the rate of completions jumped to 51% in 2015, but this is explained to some degree by the 10% increase in the number of completions.



During 2022, the pass rate was 33%, which is a 5% decrease from 2021 which had a pass rate of 38%.

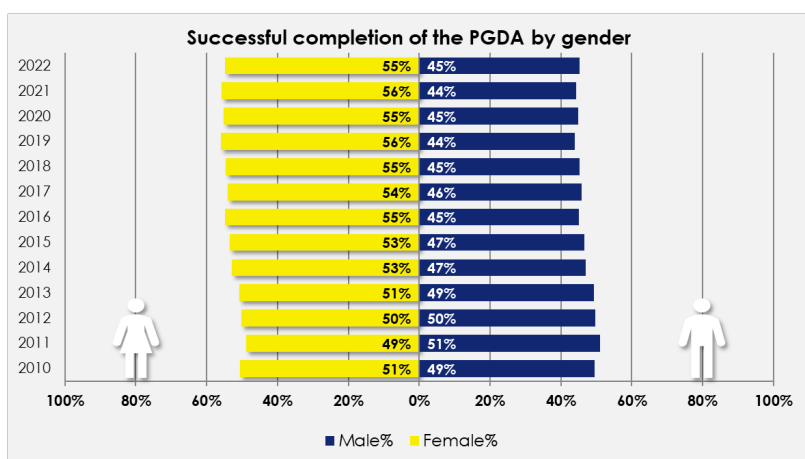
A total of 136 325 PGDA enrolments were recorded since 2002. In 2022, 21% of those who enrolled was White, and 70% was Black (African (51%), Coloured (6%) and Indian/Asian(12%)), while 9% were foreign.

Figure 4-21 PGDA Programme Enrolments and Completions, 2002-2022



The figure to the left provides some insight into the pass rate per race. While all races seem to experience the same general trend in passes, white candidates seem to be achieving greater pass rates overall, compared to the other races.

Figure 4-22 PGDA pass rate per race



In 2010, the gender split for those who successfully completed the PGDA was almost even at 51% females and 49% males. However, over time, more females have completed the PGDA than males.

In 2022, 55% of those who passed the PGDA were female, and 45% were male.

Figure 4-23 PGDA passes by gender

4.4.2 ITC and APC examinations

The qualifying exam in the CA qualification is split into two parts: the Initial Test of Competence (ITC) previously known as Part I of the qualifying exam (or QE1), and is followed by the Assessment of Professional Competence (APC) previously known as Part 2 of the qualifying exam (or QE2).

The ITC is the standard setting exam which is written after the completion of an accredited PGDA and is an assessment of core technical competence. The APC assesses professional competence, and to qualify for this final assessment, candidates must have successfully completed the ITC, 20 months of a registered training contract and a professional programme.

This section starts with a discussion of the ITC and APC exams in terms of total enrolments, total passes and pass rates. This is followed by an analysis of candidates by race and gender.

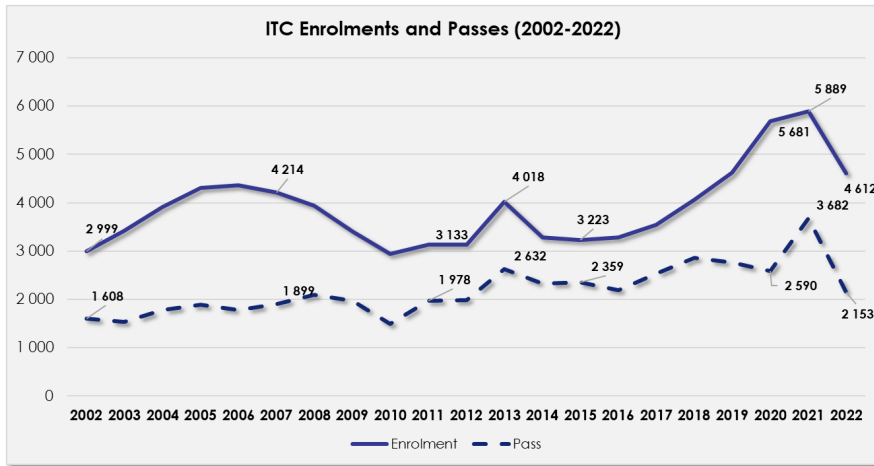


Figure 4-24 ITC Enrolments and Passes (2002-2022)

decrease in students entering the CA(SA) qualification. This can further be linked to the low number of students taking and passing pure maths at the required minimum entrance to be able to study towards a CA Bachelor of Commerce degree (Jacobsen, 2022). The decrease in pass rate can be ascribed to the impact of COVID-19 pandemic. ITC candidates are employed individuals who no doubted had to endure the unexpected changes and associated pressures of adapting to remote working. In addition to this, uncertainty related to exam dates, and postponements may have also had an influence. However, the pass rate recovered in 2021 (63%) to levels similar to 2019 (60%).

From 2002 to 2022, the number of enrolments for the ITC increased on average by 2% per year and passes averaged an increase of 1% per year over the period.

In 2021 a total of 5 889 candidates wrote the exam with 3 682 (63%) passing. This is an increase of 17% from 2020, and 16% above the average pass rate over the period under review.

Although, the decrease in pass rate can be attributed to aftereffects still being felt by COVID-19, it can also be attributed to the

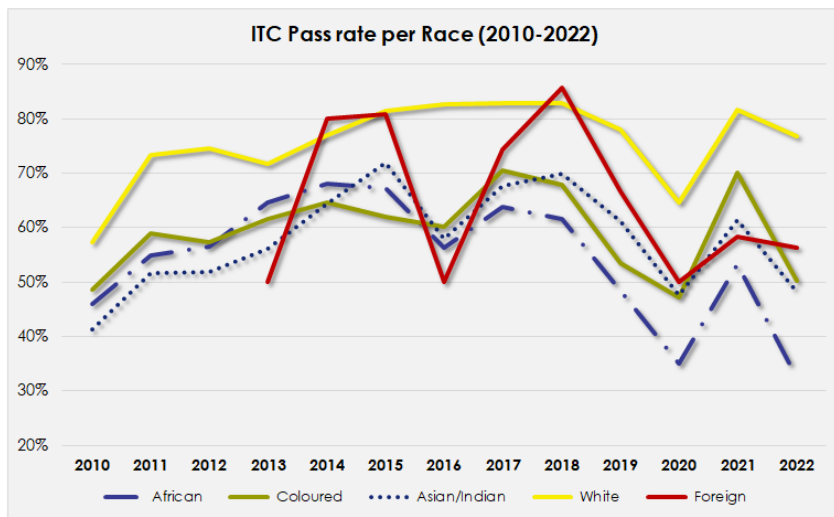


Figure 4-25 : ITC Pass rate per race

The figure to the left provides some insight into the pass rate per race. While all races seem to experience the same general trend in passes, white candidates seem to be achieving greater pass rates overall, compared to the other races.

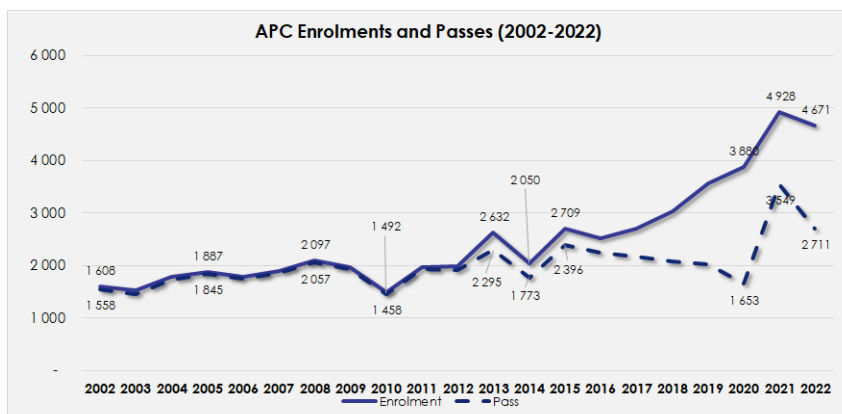
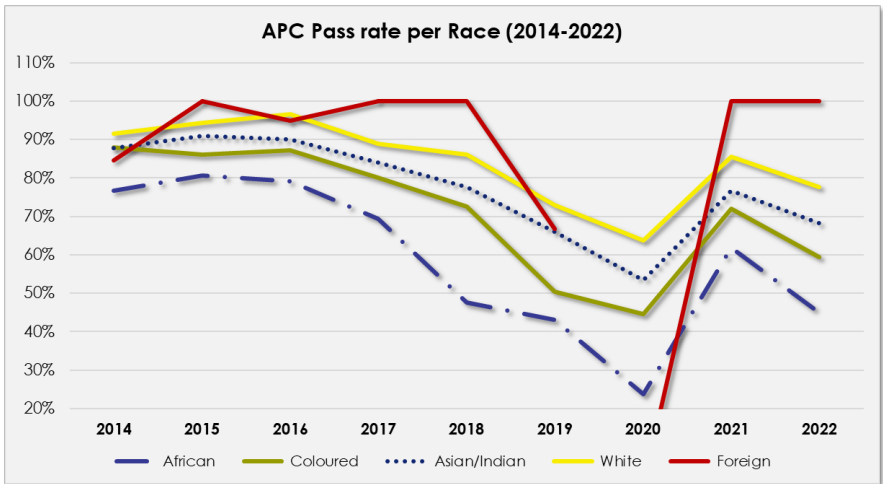


Figure 4-26 APC Enrolments and Passes (2002-2022)

A significant change took place in 2014 when the Assessment of Professional Competence (APC) replaced the Part II Financial Management and Public Practice Examinations (PPEs). Details regarding race and gender are therefore only reported from 2014.

During 2021, a record number of 4 928 candidates enrolled for the APC exam. Although there was a high number of enrolments for 2022, 4 671, it decreased by 5% from 2021. Despite the high number of enrolments for the APC in 2022, the pass rate was only 58%, which is below the average pass rate (86%)

As the case with the sudden and drastic decline in pass rates for the ITC, it is reasonable to conclude that the COVID-19 pandemic had added additional strain and uncertainty to the APC candidates, resulting in unfavourable pass rates.



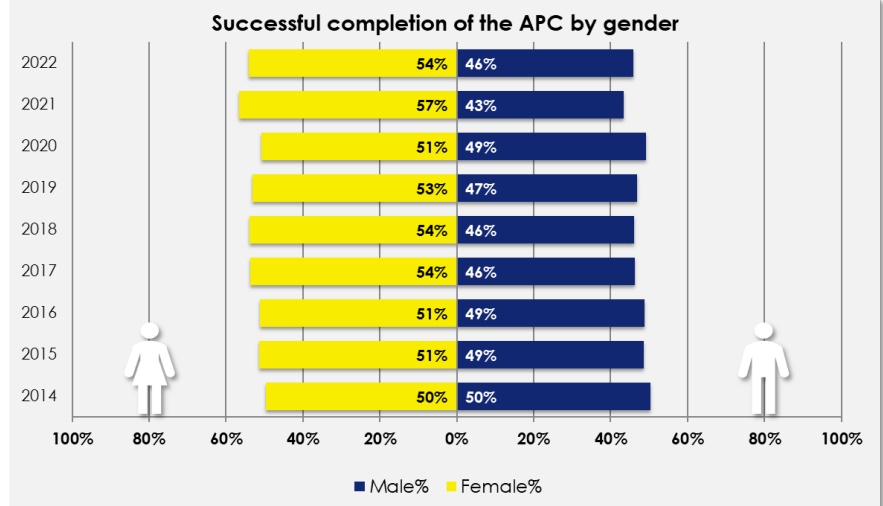
Additionally, the APC was postponed due to the COVID-19 pandemic and associated lockdowns. The 2020 APC only took place on 17 February 2021, the change in exam dates and associated uncertainty undoubtedly had an impact on the pass rate. The 2021 results has subsequently come out and thus, this 2021/22 sector trends analysis reports on the 2021 and 2022 APC exam results.

The figure to the left shows the pass rate per race for the APC from 2014 to 2022.

Figure 4-27 APC Pass Rate per Race (2014-2022)

Overall, foreign candidates seem to be outperforming the other races – however, foreign candidates make up only about 0.2% of all candidates since 2014.

In 2022, African candidates made up the majority of candidates (52%) – however, over the time under review, they have also showed the lowest pass rate – averaging a 59% pass rate, compared to the average pass rate for all races at 86%.



In 2014, the gender split for those who successfully completed the APC was even at 50% respectively. However, ever since then, more females than males have passed the APC.

In 2022, 54% of those who passed the APC was female, and 46% were male.

Figure 4-28 Successful completion of the APC by gender (2014-2022)

4.5 LEARNERSHIPS

A Learnership is a workplace-based education and training programme leading to an NQF registered qualification. Learnerships are based on a legally binding agreement between an employer, a learner and a training provider. Employers' roles are to provide the workplace exposure and mentorship needed by the learners. Most of the professional body qualifications in the sector are achieved through Learnerships.

Since 2001, the majority of all completed FASSET Learnerships were for the Chartered Accountant: Auditing qualification, which is administered by SAICA and which forms part of the CA learning pathway described in the previous section. Other Learnerships included in the statistics are, for example, the TVET Certificate: Debt Recovery (NQF level 4), the National Certificate: Business Administration Services (NQF level 2), the Post Graduate Diploma: Professional Accountant in Practice (NQF level 8) and the Certificate: Public Sector Accounting (NQF level 4).

First, this section focusses on the total number of enrolments and completions from 2001 to 2022. This is followed by the numbers according to NQF level. Finally, the Chartered Accountant: Auditing (NQF level 7) Learnership is discussed in more detail.

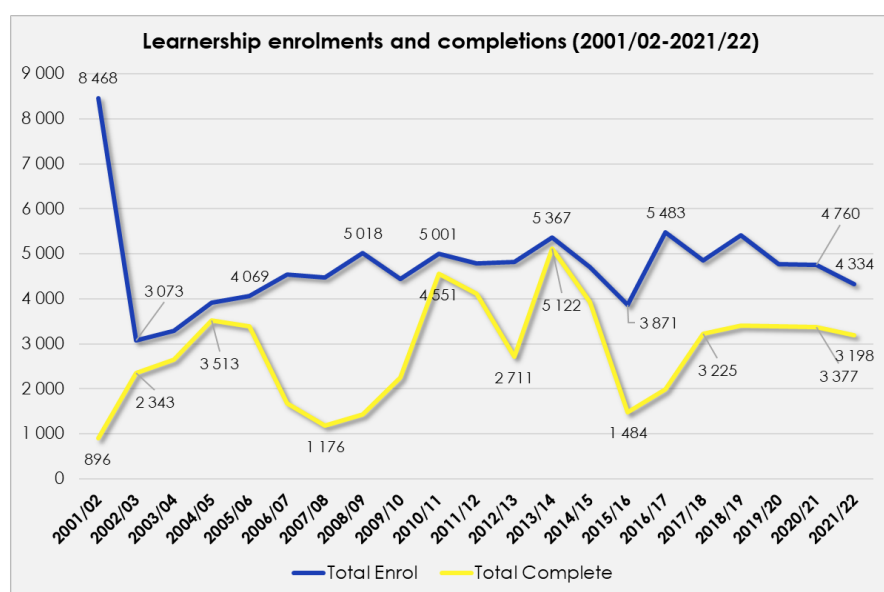


Figure 4-29: Learnership enrolments and completions (2001/2002-2021/2022)

The figure to the left displays the number of enrolments and completions from 2001/2002 – 2021/2022). Of the total 99 442 enrolments recorded for FASSET Learnerships, 59 788 (60%) were completed.

Total enrolments for learnerships increased at an average rate of 1.8% per year from 3 073 in 2002/2003 to 4 334 in 2021/2022, while completions have an average growth rate of 1.7% per year from 2 343 to 3 198 over this period.

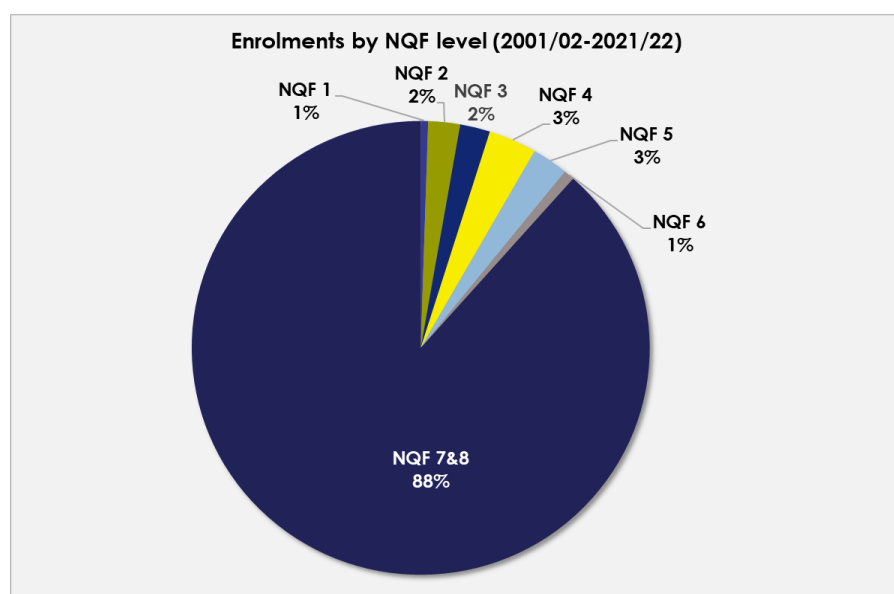
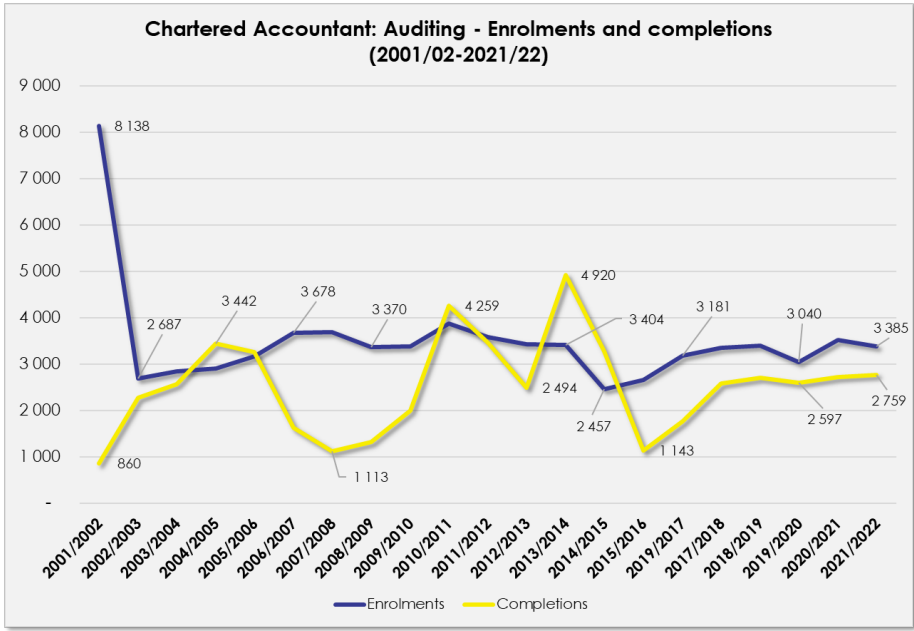


Figure 4-30: Enrolments by NQF level (2001/2001-2021/2022)

The professional character of the sector is specifically evident in the figure to the left. The majority of all Learnerships offered were at NQF levels 7 and 8, with 88%.

From 2002 to 2022, enrolments for the Chartered Accountant: Auditing Learnership represented 74% of all Learnership enrolments and 89% of all passes in the sector.



During 2021/2022, a total of 3 385 learners enrolled for the Chartered Accountant: Auditing learnership programme, and 2 759 completed this learnership.

In considering the graph to the left, it should be noted that enrolments and completions do not relate to the same year – the learnership programme is multi-year, and not all learners progress at the same pace – hence the possibility of seeing more completions in a year compared to enrolments for that year.

Figure 4-31: Chartered Accountant: Auditing - Enrolments and Completions (2001/2002-2021/2022)

The majority of learners who enrol and complete the Chartered Accountant: Auditing learnership, is female, with all races except Whites, having more females enrol and complete than males. In 2022, 72% of white learners who enrolled were male, and only 28% were female.

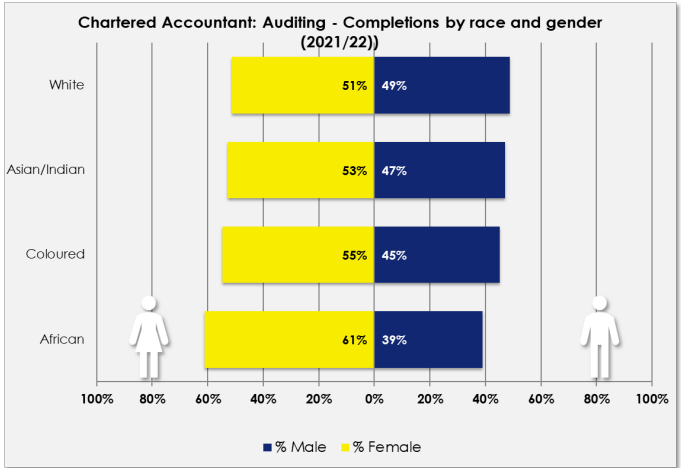
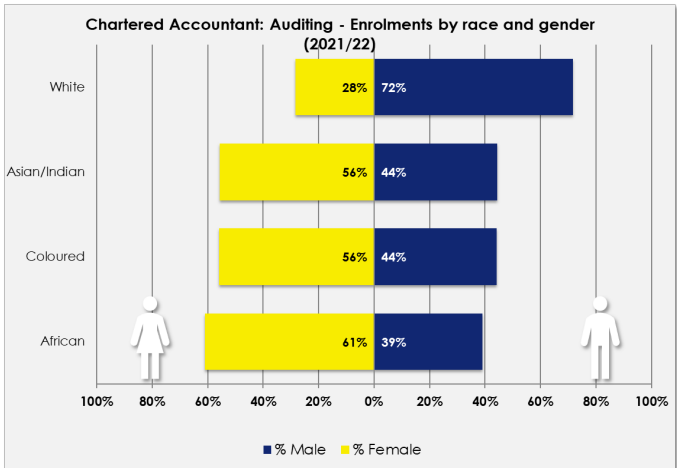


Figure 4-33: Chartered Accountant: Auditing - Enrolments by race and gender (2021/2022)

Figure 4-32: Chartered Accountant: Auditing - Completions by race and gender (2021/2022)

4.6 LIFELONG LEARNING

FASSET's lifelong learning events are skills development initiatives to assist smaller employers in the sector to keep up-to-date with sector developments. Certificates of attendance are given to people participating in these events.

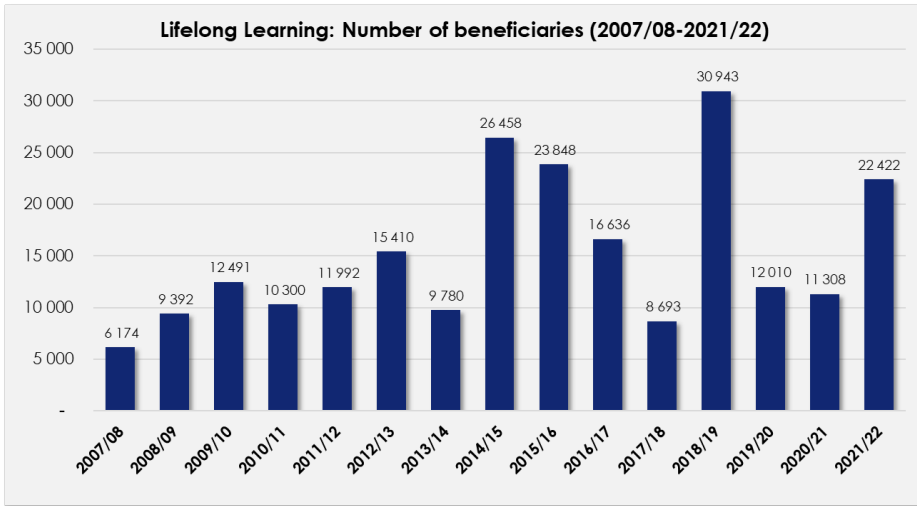


Figure 4-34 Lifelong Learning: Number of beneficiaries (2007/2008-2021/2022)

end, FASSET introduced a new initiative to incentivise employers and professional bodies to implement workshops and seminars at their own costs. Employers can claim R750 per employee that registered and attended any 'lifelong learning training initiative'. With the Training Initiative Incentive, a reported 29 200 delegates attended a training workshop or seminar in the 2018/19 financial year.

The lifelong learning events are one of FASSET's most popular interventions, and since 2007/2008 to 2022/2023 a total of 230 600 individuals have benefitted from these events.

During the 2018/19 financial year, FASSET's ability to host the targeted number of sessions was hampered by a shortage of suitably experienced African Black-owned training providers to deliver the workshops. As a result, only 1 743 individuals benefitted from lifelong learning sessions (1 299 attended business presentation and public speaking and 444 attended balanced scorecard essentials). To this

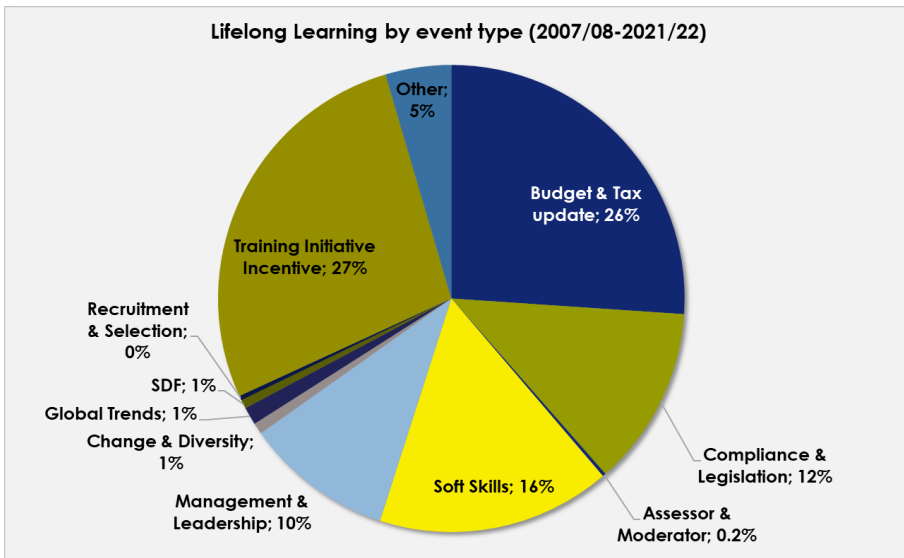


Figure 4-35: Lifelong Learning by event type (2007/2008-2021/2022)

The Training Initiative Incentive was also key with the onset of the COVID-19 pandemic. Due to lockdown restrictions and total overhauls of conducting business from in-person to online, Lifelong Learning Events, such as the popular annual Budget and Tax update, could not occur in person as previous years.

The figure to the left illustrates the breakdown of event participation since its inception in 2007/2008.

5 SCARCE SKILLS

5.1 INTRODUCTION

One of the key responsibilities of the SETAs is to monitor skills shortages – also referred to as “scarce skills”- in their respective sectors and to intervene through the available grants and through special projects to alleviate the skills shortages. In the South African context, the term scarce skills is generally used to refer to occupations in which a scarcity of qualified and experienced people is experienced. A distinction is also made between “absolute scarcity” which is a situation where people with the required skills are not available in the local labour market and “relative scarcity” where people with the required skills are available, but they don’t meet other employment criteria or are not available in a particular geographical area.

The detection and monitoring of skills shortages is not a simple process. Ideally the process should include the monitoring or a variety of labour market “signals” such as:

- Difficulties experienced by employers to retain employees in the occupation owing to external demand and competition among employers to attract scarce skills;
- Difficulties experienced by employers to recruit people into positions, which results in vacancies that remain unfilled over a prolonged period of time;
- Difficulties experienced by employers with succession planning;
- Upward pressure on remuneration; and
- A lack of spare capacity in the form of unemployed people who can fill positions in the particular occupations.

The best source of information on these signals is employers and for this reason FASSET has, since the institution of the levy-grant system, required employers to provide information on scarce skills in their Mandatory Grant applications. Implicitly FASSET required employers to “read” all the labour market signals mentioned above and then to provide an opinion on the scarcity of a particular occupation.

The identification and reporting of scarce skills by employers consisted of three components. First employers had to identify the occupations in which they experienced skills shortages. Second, they had to put a numerical value to the scarce skills, and third, they had to provide a reason for or a further explanation of the shortage that they experienced. The numerical values that they were required to attach to the occupations changed over time because FASSET adapted the grant application formats in accordance to the DHET requirements. In the first years of the grant applications employers had to report on the number of long-term vacancies that they had in the occupations that they identified as scarce skills. Since 2014 they were asked to indicate the number of people that they “needed”. This need could be interpreted in several ways, but it is likely that employers continued to interpret it as the need to fill long-term vacancies.

When employers identify scarce skills, they do so according to the occupations (the sixth level) of the OFO. The analysis presented in this chapter is limited to the period 2011/2012 to 2021/2022. That is the period in which the newest format of the OFO was used.

5.2 SCARCE SKILLS IDENTIFIED BY EMPLOYERS

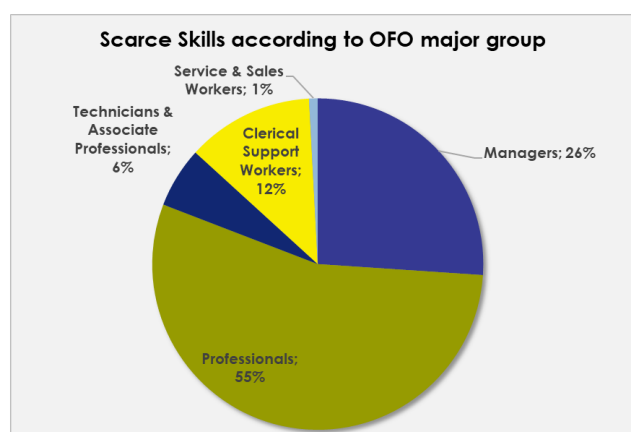


Figure 5-1: Scarce skills according to major OFO group (2021/2022)

Most of the skills shortages reported by employers in the FASSET sector were for professionals in 2020/2021, with 55% of all scarce skills falling within this category of occupations.

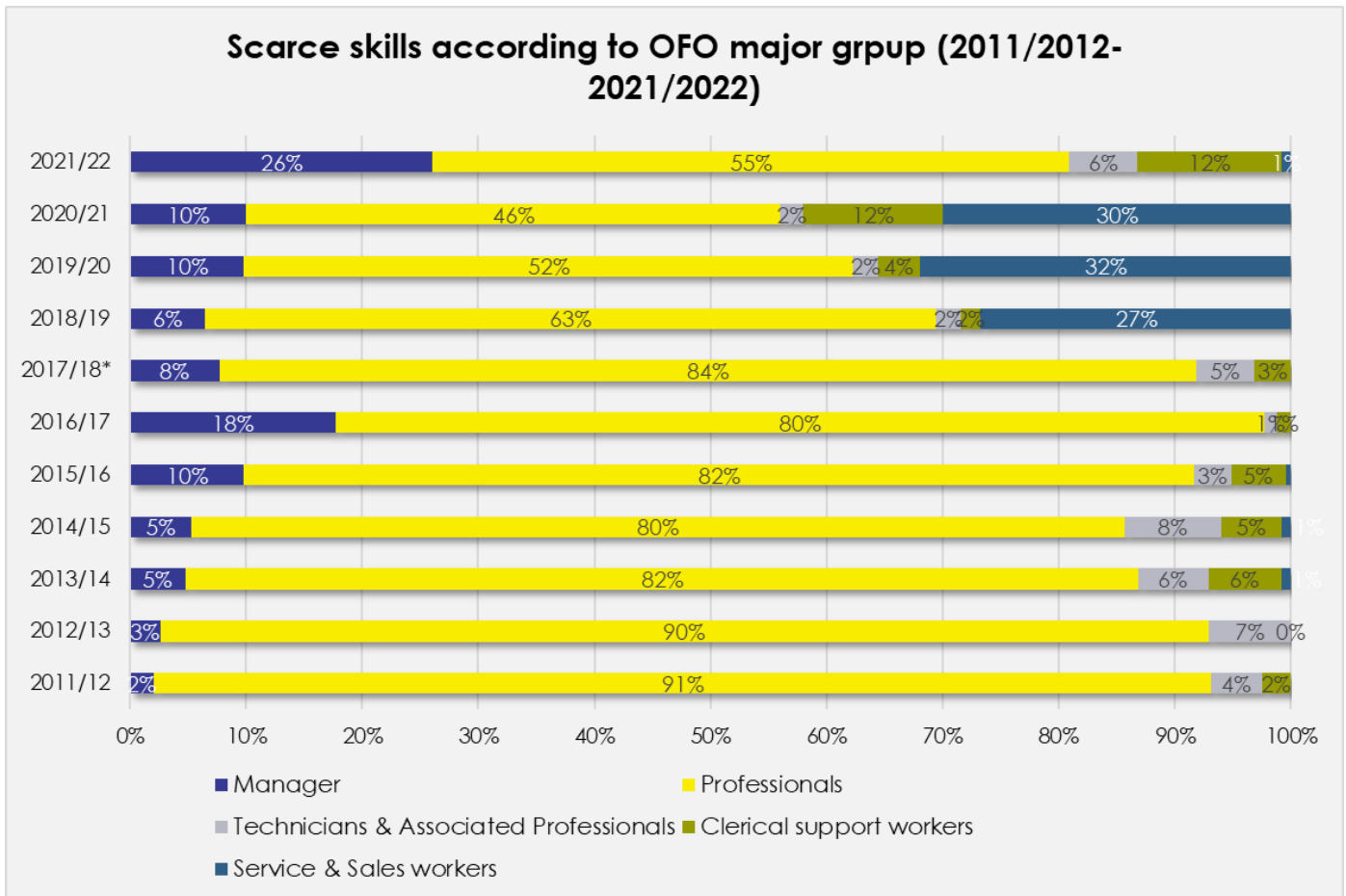


Figure 5-2: Scarce skills according to OFO major group (2011/2012-2021/2022)

The ten unit groups with the highest numerical values (highest number of people needed) from 2011/2012 to 2021/2022 are listed in the table below. The group “accountants” includes trainee accountants. In fact, most of the employers who identified scarce skills in this occupation indicated that they were looking for trainees – not fully qualified accountants. The reason for this is that the trainee positions have become a permanent component of the post structure in most of the accounting and auditing firms. The trainees perform certain of the lower level tasks and the firms depend on them in order to handle their business volumes. The high numbers quoted do not necessarily indicate huge shortages. Although there are some shortages, the numbers rather reflect the number of positions for first-year trainees that will open up as trainees move through the system and leave the firms where they had received training to take up employment elsewhere in the sector or outside the FASSET sector.

Table 3: Top 10 scarce skills according to OFO unit group (2011/2012-2021/2022)

Rank	Unit Group	Description	Cumulative need (2011/12 – 2021/22)
1	2411	Accountants	32 544
2*	5244	Contact Centre Salespersons	8 254
3	1211	Finance Managers	3 219
4	2421	Management and Organization Analysts	2 913
5	2412	Financial and Investment Advisors	2 527
6	2512	Software Developers	2 192
7	2422	Policy Administration Professionals	1 938
8	2413	Financial Analysts	1 760
9	4214	Debt-collectors and Related Workers	1 284
10	4311	Accounting and Bookkeeping Clerks	1 197
11	2121	Mathematicians, Actuaries and Statisticians	1 149

* Reporting from one direct market company contributed to this huge demand – top 11 were thus included

The top 10 scarce skills per occupations (OFO unit group) for 2020/2021 are set out below:

Table 4: Top ten scarce skills according to occupation (2021/2022)

Rank	Unit Group	Description	2021/22
1	241104	External Auditor	95
2	431101	Accounts Clerk	74
3	111202	General Manager Public Service	58
4	241103	Tax Professional	24
5	242101	Management Consultant	22
6	251201	Software Developer	21
7	121101	Finance Manager	18
8	241106	Accountant in Practice	18
9	242211	Internal Auditor	16
10	251101	ICT Systems Analyst	16

The comments that employers made regarding the skills shortages that they experienced provide more insight into the nature of these shortages. Most of the employers indicated that the shortages that they experienced had to do with the demographic profiles they were looking for or with the level of specialisation or specialised skills that they needed.

When reviewing the increase in demand for skills since 2011/2012, it is clear that a great demand for skills for service and sales workers and clerical support workers have been experienced - specifically related to customer interactions - while four of the groups listed below are ICT related – which provides an indication of the increasing reliance on technology and digital formats within the sector over time.

Table 5: Average annual increase in demand for skills by OFO unit group (2011/2012-2021/2022)

Rank	Unit Group	Description	Average increase in annual demand (2011/12 – 2021/22)
1	2422	Policy Administration Professionals	15%
2	2511	Systems Analysts	14%
3	3311	Securities and Finance Dealers and Brokers	12%
4	4214	Debt-collectors and Related Workers	12%
5	5244	Contact Centre Salespersons	11%
6	2512	Software Developers	11%
7	3411	Legal and Related Associate Professionals	11%
8	2434	Information and Communications Technology Sales Professionals	10%
9	1112	Senior Government Officials	10%
10	1331	Information and Communications Technology Service Managers	10%

In the SSP 2022/23, research shows that the COVID-19 pandemic and the advent of the Fourth Industrial Revolution (4IR) will have the most impact on the type of skills required in the sector in the next 3-5 years. Many ICT-facing occupations are becoming relevant to the sector, while client-facing roles are also identified as needed and hard to fill. This could be as a result of the new skills and occupational requirements offset by the pandemic and related impacts such as the 4IR.

Some of the reasons why certain skills continue to be scarce are due to persistent challenges the sector faces. Soft skills gaps are one of the major reasons for many of the scarce skills. There is also a scarcity of people with the appropriate qualifications necessary for many of the roles that are HTFV. Some employers indicate that digitisation or more specialised skills are needed alongside traditional competencies and there are not many candidates in the market with these newer skill need

6 GROWTH OF THE SECTOR

6.1 PARTICIPATION IN THE LEVY-GRANT SYSTEM

This report clearly shows that FASSET's sector has grown steadily over the twenty-year period under review. Unfortunately, it is not possible to determine how the number of organisations in the sector has grown.

FASSET started in 2000/2001 with nearly 7 600 levy paying organisations. At that time the levy threshold was set at R250 000 per year. That means that all the organisations in the sector with a payroll of R250 000 per year or more were obliged to pay the SDL. However, in 2006/2007 the levy threshold was increased to R500 000 and in that year the number of levy paying organisations in the sector dropped to approximately 3 200. That means that more than half of the organisations that were originally allocated to the FASSET sector were micro organisations. The levy threshold was never adjusted for inflation after 2006/2007 and as salaries were adjusted for inflation and salary bills of organisations increased, small organisations crept back into the levy system and by 2016/2017 FASSET had 7 171 levy-paying organisations. In 2021/22 FASSET had 8 511 levy-paying organisations on record. This increase confirms that the sector includes a large number of very small organisations.

The rate at which these organisations grow and the number that is operational but that fall below the levy threshold, is not known.

The nominal value of the levy amounts received by FASSET increased from R22 million in 2000/2001 to R621 million in 2021/2022.

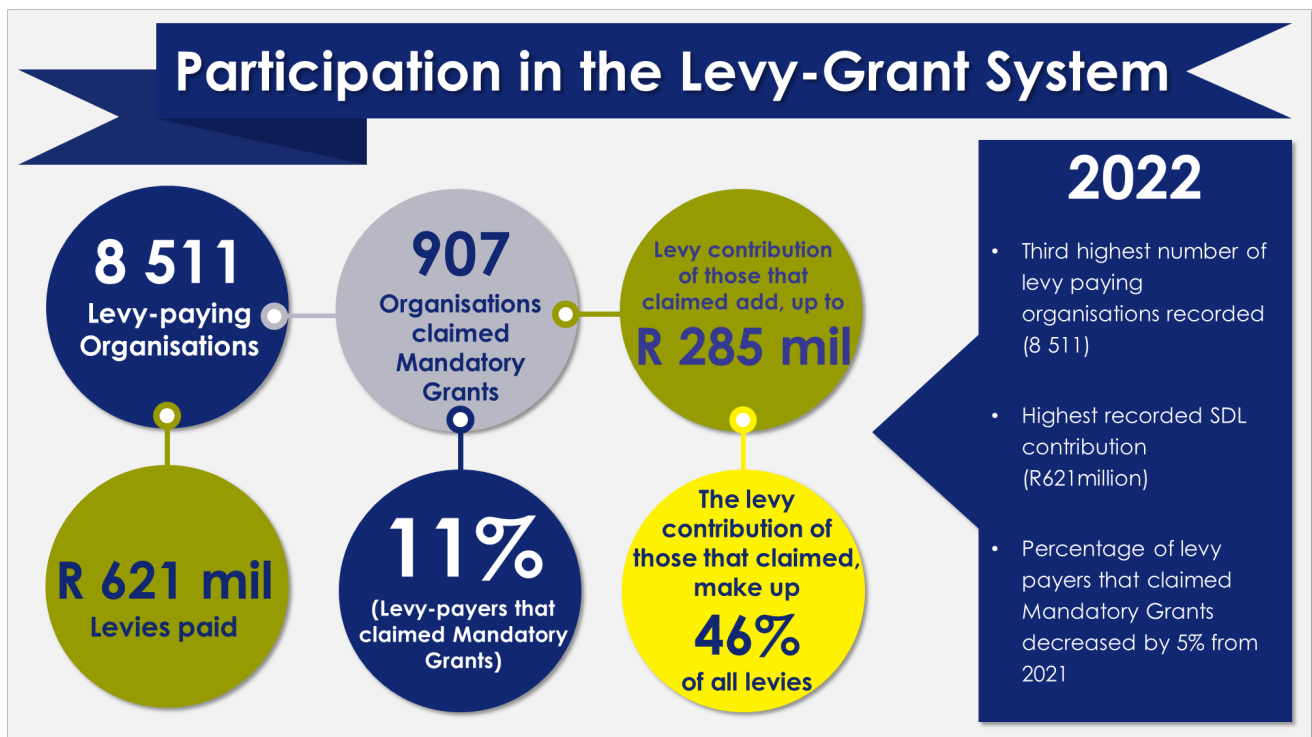


Figure 6-1: Summary of the participation in the Levy-Grant system

In the first few years of the levy-grant system the number of organisations that claimed Mandatory Grants increased. However, in the period 2006/2007 to 2008/2009 the number levelled off and from 2009/2010 to 2018/19 the number dropped from 1 415 to 1 129. Although the number and the percentage of organisations that claimed Mandatory Grants fluctuated over the years, in all the years the organisations that submitted Mandatory Grant applications paid more than 46% of the SDL. It stands to reason that these organisations employed almost 50% of

the workers in the sector and that the employment information that they submitted represented about 50% of the employees in the sector.

Over all the years only a small portion of the organisations in the sector benefitted from Discretionary Grants. One of the reasons is that the Discretionary Grants are focused on very specific needs in the sector and therefore their illegibility criteria may exclude some or many of the organisations in the sector. It is also possible though that the Discretionary Grants are not well known and/or that employers find it to difficult and cumbersome to apply for these grants.

6.2 SECTOR EMPLOYMENT

Estimates of total sector employment increased from 82 632 in 2001/2002 to 169 682 in 2021/2022. Growth of the sector was steady over the total time period. For the 2020/2021 period, no significant job losses were evident in the data, despite reporting aligning with the first year of the COVID-19 pandemic. One possible reason for this is that FASSET's sector does not react immediately to an economic downturn. In an economic recession many organisations go under, but their need for financial services does not stop immediately. Financial services continue while organisations wind down and insolvencies are handled. It is only afterwards that the financial services contract. Additionally, many organisations relied on FAS organisations to assist in administrating state-initiated relief initiatives – most of them related to UIF TERS and other tax reduction benefits. Signs of delayed employment losses in the FAS sector during the 2021/2022 period have emerged, with a decrease of approximately 2 705 employees during this period.

The 2021/22 period also showed a significant change in the employment equity of the sector. This is a positive reflection of the transformation efforts in the sector. There is an increase in the number of black people in managerial, professional, and technical positions. Women also continue to occupy the dominant share of roles in most occupations. With the introduction of the Economic Reconstruction and Recovery Plan (ERRP) by government, the SETA and sector reflect that these changes are positive and are continuing following 2020 as the developmental imperatives of the economy are key and necessitates the active participation of all sectors, including the FAS sector.

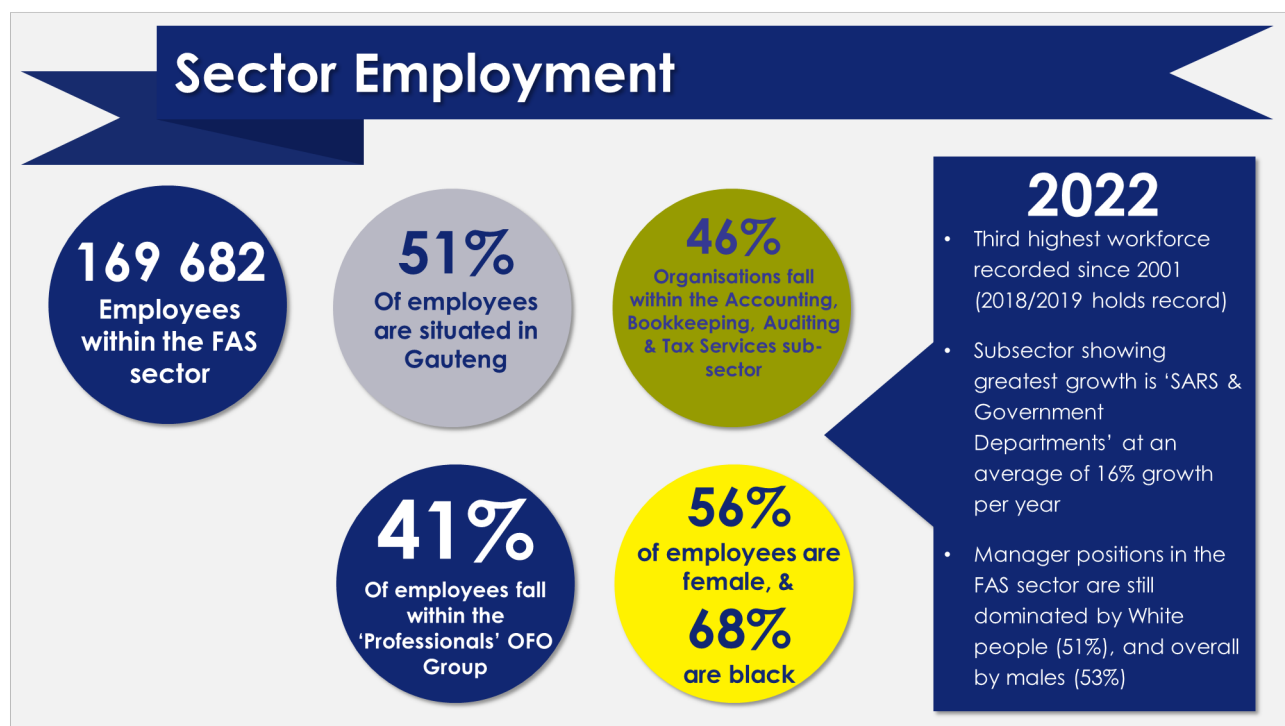


Figure 6-2: Summary of Sector Employment

Notably, the following transformation occurred:

- Overall, Black employees (African, Coloured and Indian/Asian) made up only 39% employees in 2001/2002, and in 2021/2022, this number increased to 68%.
- Approximately 35% of managerial positions were held by Black employees in 2011/2012, and in 2021/2022 this number increased to 45%.
- About 50% of Professional positions were held by Black employees in 2011/2012, and in 2021/2022 it had increased to 67%.
- African females are the group with the largest increase in the sector and African female employment in the sector grew annually by 8.5% from 2000/2001 (8 651) to 2021/2022 (46 732).

6.3 THE SKILLS PIPELINE

Chapter 4 of this report looks at the supply-side of the labour market in so far as it influences the FASSET sector. As the sector employs large numbers of professionals and places a high value on professional body membership, the skills pipeline that needs to be monitored and influenced through various interventions is quite long. FASSET's monitoring of the skills pipeline starts at the National Senior Certificate level.

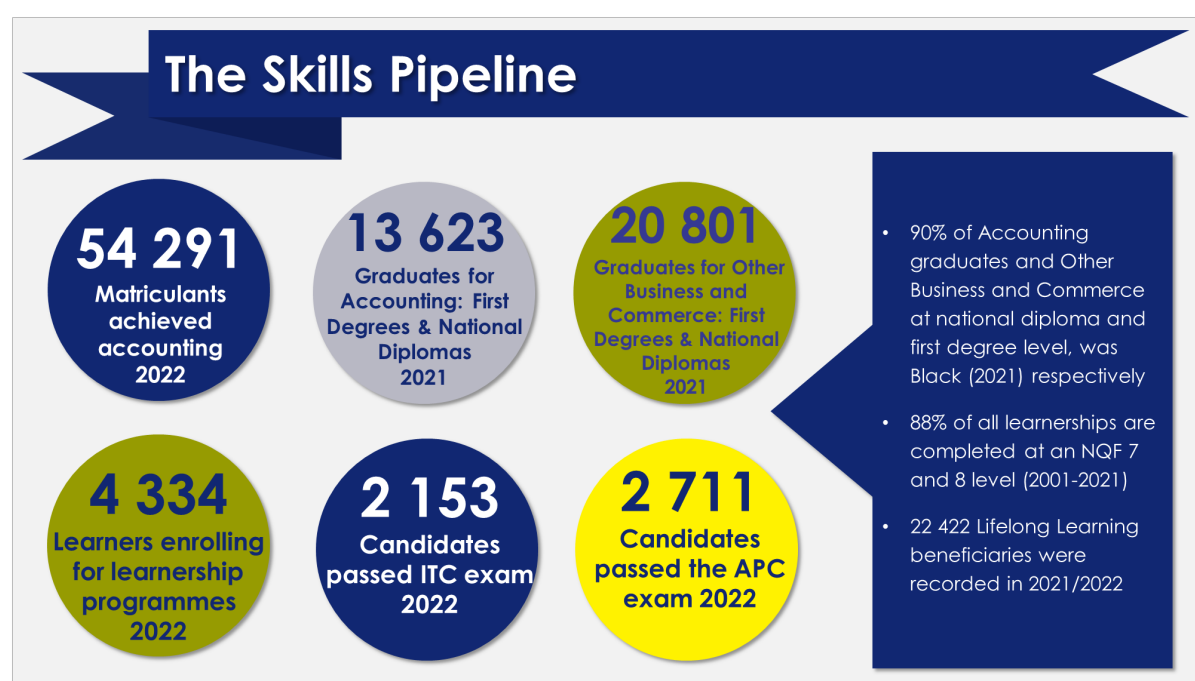


Figure 6-3: Summary of Skills Pipeline

While firms were able to continue training for existing staff through alternative means and methods, the supply side of the training sector had a little difficulty in fulfilling schooling and training mandates, particularly throughout the 2020 and 2021 year. The throughput of FAS graduates were delayed to exam dates being postponed and the academic year was extended for secondary schooling and higher learning institutions.

At the professional membership level, not all learning, training and examinations could take place during 2020. Professional exams such as the Initial Test of Competence (ITC) and Assessment of Professional Competence (APC) were postponed to later in the year, or from June to November. Some exams could only take place early 2021. This obviously delayed outcomes for trainees in professional programmes. To some extent the entry of new graduates into the FAS sector for the upcoming period were also delayed as Matric (Grade 12) exams and some tertiary level exams were pushed back. In turn, the results of these exams were released later impacting learners who may have qualified to enrol for and register for FAS-related academic programmes.

Moreover, only a small number of learners are writing Accounting exams — 14% out of 725 146 who took the Grade 12 exam in 2022. Furthermore, only 7% of this cohort passed their Accounting exam, and 13% Mathematics. This means only a small pipeline of learners are entering the FAS sector. The impact of the COVID-19 pandemic

on schooling, exams and the roll-out of learner and trainee results were indeed experienced during the 2021/22 period.

ANNEXURE A

WEIGHTING OF MANDATORY GRANT APPLICATION DATA

The information that employers annually submit to FASSET in their Mandatory Grant applications is the only information that deals specifically with this sector. In order to compensate for variations in submission rates, the data received in every grant scheme year was weighted to a sectoral total. This was done by using the levy amount paid as a proxy for employment. Weighting was done separately for each of the subsectors, because of wage differentials that occur between subsectors. (Wage differentials are reflected in the SDL employment ratios of the different subsectors.)

In each of the subsectors the weights applied were calculated as follows:

- Weight = Levy amount paid (all organisations)/levy amount paid (organisations – WSPs approved).
- Estimated employment = (Weight * WSP employment)
- As an example, the calculations for 2021/2022 are shown in the table below.

Weighted employment: 2021/2022

	Column A	Column B	Column C	Column D	Column E
			A/B		C*D
Subsector	Total levy amount	Levy amount WSPs	Weight	WSP employment	Estimated employment
Accounting, Bookkeeping, Auditing & Tax Services	R233 998 587.21	R92 115 965.65	2.54	30 677	77 928
Activities auxiliary to financial intermediation	R54 202 339.27	R34 381 086.09	1.58	8 645	13 630
Business and management consulting services	R133 045 212.79	R54 017 588.55	2.46	10 492	25 842
Development Organisations	R22 251 907.05	R19 475 413.49	1.14	2 534	2 895
Investment Entities & Trusts & Company Secretary Services	R75 150 515.41	R22 349 125.76	3.36	3 741	12 578
SARS & Government Departments	R4 123 340.61	R67 087.13	1.00	14 136	14 136
Stockbroking & Financial Markets	R130 626 568.69	R62 510 654.38	2.09	9 968	20 830
Unknown	R483 174.89	R53 423.05	1.00	1 843	1 843
Total	R653 881 645.93	R284 970 344.09		80 193	169 682

ANNEXURE B

DATA TABLES

Table 0-1: Levy paying organisations and organisations that claimed Mandatory Grants: 2000/01-2021/22

Year	Levy-paying organisations		Organisations that claimed Mandatory Grants			
	A Number of organisations	B R (mil) levies paid	C N	D % of levy payers	E Levies paid R mil	F % of levies
2000/2001	7 574	22	985	13	12	53
2001/2002	7 992	60	1 778	22	40	66
2002/2003	8 303	71	2 024	24	48	67
2003/2004	8 123	80	2 253	28	59	74
2004/2005	8 218	89	2 453	30	66	75
2005/2006	7 853	105	2 077	26	79	75
2006/2007	3 184	127	1 754	55	107	84
2007/2008	3 306	155	1 746	53	129	84
2008/2009	3 453	170	1 790	52	144	85
2009/2010	3 879	184	1 415	36	150	81
2010/2011	4 492	218	1 084	24	162	74
2011/2012	4 666	270	990	21	211	78
2012/2013	4 947	308	995	20	215	70
2013/2014	5 185	338	909	18	241	71
2014/2015	5 676	328	900	16	221	67
2015/2016	6 529	417	1 001	15	275	66
2016/2017	7 101	445	1 058	15	296	66
2017/2018	8 019	548	1 113	14	343	63
2018/2019	8 589	577	1 088	13	347	60
2019/2020	8 442	496	1 129	13	294	59
2020/2021	8 919	401	1 330	15	237	66
2021/2022	8 511	621	907	11	285	46

Source: FASSET data system 2022

Table 0-2: Levy paying organisations and organisations that claimed Mandatory Grants according to levy size: 2000/01 – 2020/21

Year	Size of Levies*																	
	Small				Medium				Large				Total					
	Levy payers		Grant participants		Levy payers		Grant Participants		Levy payers		Grant participants		Levy payers		Grant participants			
	N	R (Mil)	N	R (Mil)	N	R (Mil)	N	R (Mil)	N	R (Mil)	N	R (Mil)	N	R (Mil)	N	R (Mil)	% of Levy payers	% of levies
00/01	7 341	6.0	883	1.2	203	5.3	78	2.4	30	10.2	24	7.9	7 574	21.5	985	11.5	13	53
01/02	7 377	10.7	1 484	3.3	541	14.3	241	6.9	74	35.5	53	29.8	7 992	60.5	1 778	40.0	22	66
02/03	7 579	11.8	1 661	4.3	632	17.1	302	8.2	92	42.6	61	35.7	8 303	71.4	2 024	48.2	24	67
03/04	7 360	13.2	1 850	5.2	665	17.2	323	8.3	98	49.1	80	45.3	8 123	79.6	2 253	58.8	28	74
04/05	7 374	14.3	1 976	5.5	743	19.4	399	10.6	101	55.2	78	50.1	8 218	88.9	2 453	66.3	30	75
05/06	6 888	11.4	1 494	4.9	834	21.6	482	12.5	131	72.4	101	61.1	7 853	105.5	2 077	78.6	26	75
06/07	2 038	8.8	972	5.1	990	26.5	664	18.0	156	92.0	118	83.7	3 184	127.4	1 754	106.8	55	84
07/08	1 969	8.7	848	4.8	1 149	31.9	755	21.9	188	114.0	143	102.7	3 306	154.5	1 746	129.5	53	84
08/09	1 973	7.9	779	4.5	1 274	35.8	851	24.9	206	126.3	160	114.4	3 453	170.0	1 790	143.7	52	85
09/10	2 308	8.8	496	2.8	1 348	36.5	739	22.0	223	138.6	180	125.0	3 879	183.9	1 415	149.8	36	81
10/11	2 744	10.9	319	1.9	1 510	40.9	582	18.6	238	166.6	183	141.2	4 492	218.3	1 084	161.7	24	74
11/12	2 777	10.9	240	1.5	1 627	44.3	562	18.2	262	214.5	188	191.6	4 666	269.8	990	211.3	21	78
12/13	2 792	12.2	223	1.4	1 862	51.3	578	18.7	293	244.6	194	195.0	4 947	308.0	995	215.1	20	70
13/14	2 831	12.6	184	1.2	2 040	57.5	539	18.8	314	267.8	186	220.6	5 185	337.8	909	240.5	18	71
14/15	3 065	13.8	153	1.0	2 279	64.2	546	19.1	332	249.7	201	200.9	5 676	327.7	900	220.9	16	67
15/16	3 146	14.5	149	1	2 947	85.6	584	21.5	436	316.6	268	252.2	6 529	416.7	1 001	274.5	15	66
16/17	3 484	16.5	194	0.9	3 149	92.4	579	22.3	468	336.2	285	272.3	7 101	445.1	1 058	295.5	15	66
17/18	3 799	22.4	132	1.1	3 678	136.7	662	33.4	542	388.7	319	308.2	8 019	548.1	1 113	342.6	14	63
18/19	3 915	23.5	118	0.9	4 048	151.5	646	33.0	626	402.5	324	314.5	8 589	577.4	1 088	348.4	13	60
19/20	4 057	24.6	152	1.1	3 845	141.8	673	33.8	540	329.7	304	260.0	8 442	496.1	1 129	294.9	13	59
20/21	5 804	26.9	350	2.1	2 768	95.3	736	31.9	347	239.2	244	203.9	8 919	361.5	1 330	237.9	15	66
21/22	4 442	20.6	55	0.3	5 622	175.2	481	22.5	1 045	605.5	371	262.4	11 109	801.3	907	285.2	11	46

*Small: Less than R10 000; Medium: R10 000 to R99 999; Large: R100 000 and more.

Source: FASSET data system 2022

Table 0-3: Organisations that claimed Mandatory Grants according to employment size: 2000/01 – 2020/21

Year	Employment size						Total	
	Small		Medium		Large			
	N	R (Mil)	N	R (Mil)	N	R (Mil)	N	R (Mil)
2000/2001	825	1.7	61	1.7	44	8.1	930	11.5
2001/2002	1 661	8.9	81	8.1	36	23.0	1 778	40.0
2002/2003	1 919	13.0	69	7.6	36	27.6	2 024	48.2
2003/2004	2 144	15.3	73	9.9	36	33.6	2 253	58.8
2004/2005	2 346	17.8	65	10.8	42	37.7	2 453	66.3
2005/2006	1 942	21.0	89	11.9	46	45.7	2 077	78.6
2006/2007	1 557	25.4	133	17.2	64	64.2	1 754	106.8
2007/2008	1 547	31.6	140	22.1	59	75.8	1 746	129.5
2008/2009	1 581	33.6	141	28.6	68	81.6	1 790	143.7
2009/2010	1 187	28.4	154	29.5	74	92.0	1 415	149.8
2010/2011	887	28.3	125	24.3	72	109.1	1 084	161.7
2011/2012	813	36.7	117	31.0	60	143.6	990	211.3
2012/2013	831	34.5	101	25.4	63	155.3	995	215.1
2013/2014	751	37.9	99	24.6	59	178.0	909	240.5
2014/2015	733	36.9	100	24.7	67	159.3	900	220.9
2015/2016	788	52.8	134	40.2	79	181.5	1 001	274.5
2016/2017	937	54	134	40.4	87	200.6	1 158	295.5
2017/2018	887	78.6	143	54.3	83	209.7	1 113	342.6
2018/2019	870	80.6	135	47.4	83	220.4	1 088	348.4
2019/2020	896	69.1	138	39.9	95	185.9	1 129	294.9
2020/2021	1 089	84.4	143	26.9	98	126.6	1 330	237.9
2021/2022	787	152.6	118	47.6	55	84.7	960	285.0
AAG (%)	-0.2		3		1		0.2	

*Small: Fewer than 50 employees; Medium: 50 to 149 employees; Large: 150 & more employees.

Source: FASSET data system 2022

Table 0-4: LEG Participating organisations, learners and pay-outs, 2007/08-2021/22)

Year	Organisations	Learners	Amount paid
	N	N	Rand (Mil)
2013/2014	139	1869	31.7
2014/2015	119	1271	24.2
2015/2016	111	1543	27.9
*2016/2017	86	1233	36.4
2017/2018	127	2148	63.2
2018/2019	188	1797	73.6
2019/2020	116	1924	80.5
2020/2021	98	1907	81.9
2021/2022	128	1103	56
Total			

Source: FASSET data system 2022.

Table 0-5: Bursary Grant (BG) Participants and pay-outs 2013/14-2021/22

Year	Organisations	Learners	Amount paid
	N	N	Rand (Mil)
2013/2014	30	879	19.2
2014/2015	22	565	11.9
2015/2016	26	610	14
*2016/2017	29	489	17.1
2017/2018	17	338	11.3
2018/2019	27	588	23.4
2019/2020	22	420	19.2
2020/2021	20	506	22.7
2021/2022	7	323	19.4

*The PG Bursaries was replaced by the Bursary Grant (BG) in 2017.

Source: FASSET data system 2022.

Table 0-6: NLEG Participants and pay-outs 2013/14-2021/22

Year	Organisations	Learners	Amount paid
	N	N	Rand (Mil)
2013/2014	4	23	0.1
2014/2015	7	28	0.26
**2015/2016			
*2016/2017	23	219	6.5
2017/2018	16	172	5.0
2018/2019	12	348	17.1
2019/2020	17	152	8.8
2020/2021	15	169	8.5
2021/2022	42	459	23

*The PG Internships was replaced by the Non-Pivotal Learner Employment Grant (NLEG) in 2017.

**2016 is not included; grant was discontinued, but reintroduced in 2017.

Source: FASSET data system 2022

Table 0-7: NLRG: Participants and pay-outs 2013/14-2020/21

	Chartered Accountant: Auditing	Post Grad. Diploma: Prof. Accountant in Practice	Post Grad. Prof. Qualification: Prof. Accountant in Business	Prof. Qualification: Chartered Certified Accountant	General Internal Auditor	Prof. Qualification: Chartered Management Accountant	Internal Audit Technician	Occupational Certificate: Tax Professional	Total
2013/14	113	63	6		3		1		186
	R1 273 004	R728 427	R80 000		R35 000		R8 748		R2 125 179
2014/15	36	40	1		2				79
	R419 954	R497 957	R16 687		R20 000				R954 598
2015/16	109	31	1	2					143
	R3 490 974	R763 171	R25 127	R32 894					R4 312 166
2016/17	321	80	1	3		2	3		410
	R10 187 046	R2 122 265	R9 466	R100 000		R33 106	R80 000		R12 531 883
2017/18	300	52		1			2		355
	R8 098 700	R1 295 924		R20 000			R27 747		R9 442 371
2018/19	306	48	3						357
	R8 330 529	R1 045 009	R22 717						R9 398 256
2019/20	329	56	1						386
	R12 943 970	R2 307 902	R12 973						R15 264 845
2020/21	155	6	1			1		1	164
	R6 181 400	R191 997	R20 000			R69 160		R38 675	R6 501 232

Source: FASSET data system 2021.

Table 0-8: Employment by province: 2000/01 – 2021/22

Year	EC	FS	GP	KZN	MP	NC	LP	NW	WC	Unknown	Total
	%	%	%	%	%	%	%	%	%	%	%
2000/2001	6	2	56	14	2	1	1	2	16	0	100
2001/2002	4	3	56	9	2	1	1	3	22	0	100
2002/2003	5	3	54	11	3	1	1	2	21	0	100
2003/2004	5	3	52	11	3	1	2	2	22	0	100
2004/2005	5	3	52	11	2	1	1	3	22	0	100
2005/2006	5	3	55	10	2	1	2	3	21	0	100
2006/2007	4	3	53	10	3	1	2	3	22	0	100
2007/2008	5	4	51	11	3	1	1	3	21	0	100
2008/2009	5	3	51	11	2	1	2	3	21	0	100
2009/2010	6	3	51	11	2	1	2	3	21	0	100
2010/2011	5	3	52	11	2	1	2	4	20	0	100
2011/2012	5	3	54	10	2	1	2	3	21	0	100
2012/2013	5	3	53	8	2	2	4	1	21	0	100
2013/2014	4	2	53	7	1	2	3	1	19	10*	100
2014/2015	4	2	57	8	2	2	2	1	21	0	100
2015/2016	4	2	57	8	2	2	2	1	22	0	100
2016/2017	4	2	56	8	3	2	2	1	22	0	100
2017/2018	4	2	51	7	2	1	3	1	29	0	100
2018/2019	5	3	48	10	4	1	7	2	19	0.6	100
2019/2020	4	2	59	8	2	1	1	1	22	0	100
2020/2021	4	2	59	9	3	1	1	1	21	0	100
2021/2022	4	1	51	12	3	3	2	1	21	0	100

*The large percentage of records without provincial allocation can be ascribed to poor data quality of the 2013/2014 submissions. In 2016/2017 FASSET converted to a new data collection system whereby employers had to submit individual records instead of summary data.

Source: FASSET data system 2022

Table 0-9 Employment by subsector: 2001/02 – 2021/22

7.5	Investment Entities & Trusts & Company Secretarial Services		Stockbroking & Financial Markets		Development Organisations		Accounting, Bookkeeping, Auditing & Tax Services		Activities Auxiliary to Financial Intermediation		Business & Management Consulting Services		SARS* & Government Departments		Unknown		Total	
	N	%	N	%	N	%	N	%	N	%	N	%	N	%	N	%	N	%
2001/02	7 029	9	9 379	11	1 294	2	44 960	54	11 306	14	7 873	10	790	1			82 632	100
2002/03	6 976	8	8 708	10	1 383	2	49 549	58	10 374	12	8 891	10					85 881	100
2003/04	7 141	8	7 674	9	1 831	2	50 183	59	7 592	9	9 837	12	570	1			84 828	100
2004/05	7 507	8	8 085	9	1 629	2	53 133	57	10 682	11	11 208	12	1 770	2			94 015	100
2005/06	5 804	6	10 185	10	1 776	2	54 247	54	9 436	9	17 636	18	1 637	2			100 722	100
2006/07	8 142	7	17 169	15	2 060	2	54 981	48	12 033	10	19 274	17	2 055	2			115 715	100
2007/08	8 439	7	14 418	11	2 144	2	53 822	42	11 181	9	21 222	17	15 978	13			127 204	100
2008/09	8 980	7	14 817	11	2 174	2	55 707	43	11 873	9	20 468	16	16 471	13			130 490	100
2009/10	9 026	7	14 890	11	2 104	2	52 954	41	12 491	10	22 129	17	17 121	13			130 716	100
2010/11	9 054	7	14 285	11	1 950	2	58 387	45	11 280	9	18 505	14	15 947	12			129 408	100
2011/12	10 479	9	12 292	10	1 886	2	48 491	41	10 694	9	19 995	17	15 464	13			119 300	100
2012/13	7 828	6	12 467	9	2 333	2	49 351	37	19 648	15	26 258	19	17 306	13			135 191	100
2013/14	11 189	8	12 080	9	1 716	1	62 460	46	11 022	8	22 354	17	14 247	11			135 068	100
2014/15	12 924	9	17 362	12	2 254	2	55 335	39	12 201	9	23 497	17	17 391	12			140 963	100
2015/16	11 984	8	16 739	12	1 548	1	56 971	39	15 497	11	27 341	19	14 692	10			144 772	100
2016/17	13 885	10	18 389	13	2 735	2	52 252	37	14 788	11	21 010	15	16 684	12	497	0	140 240	100
2017/18	11 623	7	24 189	15	5 216	3	55 523	34	21 830	13	27 034	17	17 443	11	644	0	163 503	100
2018/19	10 282	6	25 422	14	5 167	3	58 211	33	22 595	13	29 748	17	17 442	10	7 102	4	175 969	100
2019/20	9 671	6	24 380	15	2 919	2	61 100	37	17 123	10	34 437	21	15 055	9	369	0.2	165 053	100
2020/21	11 952	7	24 453	14	3 262	2	64 178	37	18 081	10	33 598	19	14 986	9	1 877	1.1	172 387	100
2021/22	12 578	7	20 830	12	2 895	2	77 928	46	13 630	8	25 842	15	14 136	8	1 843	1.1	169 682	100
AAG (%)	3		4		4		3		1		6		16		30		4	

*SARS, the largest organisation in the sector, only submit employment figures since 2008. Source: FASSET data system 2022

Table 0-10 Employment by race and gender 2001/02 – 2021/22

Year	African				Coloured				Indian				White				Non- South African*				Total	
	Female		Male		Female		Male		Female		Male		Female		Male		Female		Male		N	%
	N	%	N	%	N	%	N	%	N	%	N	%	N	%	N	%	N	%				
2001/02	8 651	10	7 585	9	5 570	7	2 904	4	3 896	5	3 546	4	27 113	33	23 365	28					82 632	100
2002/03	8 772	10	7 742	9	5 668	7	2 689	3	4 155	5	3 763	4	27 845	32	25 246	29					85 881	100
2003/04	8 786	10	7 587	9	5 842	7	2 525	3	4 249	5	3 788	4	27 305	32	24 745	29					84 828	100
2004/05	11 894	13	9 712	10	6 887	7	3 275	3	5 038	5	4 192	4	28 567	30	24 450	26					94 015	100
2005/06	13 672	14	12 249	12	7 606	8	3 670	4	5 699	6	4 747	5	27 470	27	25 608	25					100 722	100
2006/07	16 525	14	18 666	16	8 413	7	5 376	5	5 632	5	5 453	5	28 025	24	30 362	26					118 453	100
2007/08	21 765	17	19 851	16	10 070	8	4 848	4	6 347	5	5 292	4	32 219	25	26 813	21					127 204	100
2008/09	22 499	17	21 376	16	10 484	8	5 045	4	6 357	5	5 443	4	32 207	25	27 079	21					130 490	100
2009/10	24 594	19	20 297	16	11 566	9	5 089	4	6 386	5	5 409	4	30 768	24	26 607	20					130 716	100
2010/11	24 468	19	20 488	16	10 111	8	4 966	4	6 758	5	5 863	5	30 456	24	26 298	20					129 408	100
2011/12	22 936	19	18 472	15	10 730	9	4 817	4	6 282	5	5 174	4	27 241	23	23 647	20					119 300	100
2012/13	27 209	20	19 125	14	11 246	8	4 999	4	6 903	5	5 652	4	30 046	22	27 115	20	661	0	1 487	1	134 444	100
2013/14	21 594	16	17 667	13	9 075	7	4 422	3	6 128	5	5 247	4	29 713	22	26 174	19	775	1	1 495	1	122 289	100
2014/15	31 327	22	22 561	16	11 053	8	5 372	4	7 512	5	6 065	4	29 253	21	25 210	18	1 010	1	1 599	1	140 963	100
2015/16	34 213	24	22 029	15	11 566	8	5 605	4	7 322	5	5 770	4	27 147	19	23 523	16	3 594	2	4 004	3	144 772	100
2016/17	33 017	24	26 117	19	10 445	7	5 772	4	7 031	5	5 961	4	26 272	19	23 241	17	862	1	1 522	1	140 240	100
2017/18	40 604	25	30 382	19	12 098	7	6 691	4	7 782	5	6 372	4	30 243	18	26 438	16	1 091	1	1 802	1	163 503	100
2018/19	46 548	26	31 206	18	17 888	10	6 966	4	7 326	4	6 139	3	28 294	16	24 729	14	1 016	1	5 856	3	175 969	100
2019/20	39 523	24	31 967	19	12 426	8	6 471	4	8 133	5	6 888	4	29 629	18	26 160	16	1 504	1	2 353	1	165 053	100
2020/21	44 559	26	35 246	20	11 431	7	6 477	4	8 570	5	7 289	4	29 506	17	26 097	15	1 368	1	1 844	1	172 387	100
2021/22	46 732	28	38 131	22	10 501	6	5 963	4	8 329	5	6 382	4	26 457	16	21 926	13	3 376	2	1 883	1	169 682	100
AAG (%)	9		8		3		4		4		3		-0.1		0		26		3		4	

Foreign nationals are classified separately from 2013. In 2016 non-South African workers include people from countries all over the world, especially Europe.

Source: FASSET data system 2022.

Table 0-11 Employment by major OFO group 2011/12 – 2021/22

Year	Managers		Professionals		Technicians & Associate Professionals		Clerical Support Workers		Service & Sales Workers		Forestry, Fishery, Craft & Related Trades Workers		Plant & Machine Operators & Assemblers		Elementary Occupations		Unknown		Total	
	N	%	N	%	N	%	N	%	N	%	N	%	N	%	N	%	N	%	N	%
2011/12	20 574	17	37 107	31	15 351	13	33 926	28	4 198	4	103	0	1 136	1	6 905	6		0	119 300	100
2012/13	25 754	19	47 012	35	15 722	12	33 181	25	8 204	6	323	0	759	1	3 622	3	231	0	134 810	100
2013/14	19 814	15	47 899	35	21 765	16	36 103	27	4 541	3	339	0	932	1	3 674	3		0	135 067	100
2014/15	24 802	18	48 435	34	19 596	14	37 898	27	5 341	4	443	0	717	1	3 731	3		0	140 963	100
2015/16	22 639	16	59 629	41	16 187	11	36 592	25	4 071	3	673	0	902	1	3 224	2	855	1	144 773	100
2016/17	21 338	15	52 583	37	14 913	11	32 427	23	6 854	5	1 252	1	1 338	1	4 694	3	4 841	3	140 240	100
2017/18	25 535	16	59 715	37	18 648	11	39 963	24	7 232	4	1 001	1	1 885	1	6 463	4	3 061	2	163 503	100
2018/19	27 261	15	55 870	32	18 768	11	51 478	29	11 407	6	1 276	1	1 627	1	6 733	4	1 549	1	175 969	100
2019/20	29 751	18	56 234	34	17 474	11	39 444	24	6 904	4	1 635	1	2 558	2	7 264	4	3 790	2	165 053	100
2020/21	30 747	18	63 851	37	19 557	11	36 941	21	5 872	3	1 693	1	2 542	1	8 824	5	2 361	1	172 387	100
2021/22	24 175	14	68 987	41	16 656	10	40 332	24	7 041	4	2 600	2	2 133	1	7 752	5	5	0	169 682	100
AAG %	2		6		1		2		5		38		7		1				4	

Table 0-12 Managers by population group and gender 2011/12 – 2021/22

Year	African				Coloured				Indian				White				Foreign				Other		Total N
	Female		Male		Female		Male		Female		Male		Female		Male		Female		Male		N	%	
	N	%	N	%	N	%	N	%	N	%	N	%	N	%	N	%	N	%					
2011/12	1 419	7	1 760	9	722	4	636	3	1 061	5	1 392	7	5 363	26	8 220	40		0		0		20 574	
2012/13	2 156	8	2 731	11	889	3	760	3	1 159	5	1 663	6	6 002	23	9 652	37	150	1	441	2	150	1	25 753
2013/14	1 351	7	1 713	9	741	4	538	3	740	4	1 132	6	4 437	22	7 495	38	186	1	381	2	1 099	6	19 814
2014/15	2 354	9	2 911	12	985	4	791	3	1 172	5	1 630	7	5 539	22	8 580	35	279	1	562	2		0	24 802
2015/16	2 904	13	2 594	11	1 655	7	923	4	1 195	5	1 193	5	4 665	21	6 792	30	213	1	506	2		0	22 639
2016/17	2 901	14	2 933	14	997	5	802	4	1 122	5	1 217	6	4 429	21	6 523	31	151	1	265	1			21 338
2017/18	3 174	12	3 306	13	1 308	5	1 036	4	1 351	5	1 450	6	5 388	21	7 888	31	172	1	348	1			25 422
2018/19	3 406	12	3 505	13	1 715	6	1 118	4	1 433	5	1 540	6	5 711	21	8 298	30	178	1	357	1			27 261
2019/20	4 259	14	4 072	14	1 811	6	1 244	4	1 428	5	1 598	5	6 256	21	8 376	28	261	1	445	1			29 751
2020/21	6 238	17	5 855	16	2 073	6	1 528	4	1 740	5	1 968	5	7 021	19	9 047	25	307	1	506	1			36 284
2021/22	3 221	13	3 120	13	1 251	5	888	4	1 226	5	1 274	5	5 176	21	7 075	29	405	2	540	2			24 175
AAG %	9		6		6		3		1		-1		0		-1		15*		3*				2

*Calculated from 2013. Source: FASSET data system 2022

Table 0-13 Professionals by population group and gender 2011/12 – 2021/22

Year	African				Coloured				Indian				White				Foreign				Other		Total	
	Female		Male		Female		Male		Female		Male		Female		Male		Female		Male		N	%	N	
	N	%	N	%	N	%	N	%	N	%	N	%	N	%	N	%	N	%	N	%	N	%	N	
2011/12	5 010	14	4 650	13	1 738	5	1 348	4	2 477	7	2 434	7	9 153	25	10 298	28		0		0		0		37 107
2012/13	7 201	15	6 060	13	2 282	5	1 701	4	2 885	6	2 735	6	11 070	24	11 964	25	368	1	551	1	195	0		47 012
2013/14	6 961	15	5 908	12	1 868	4	1 374	3	2 543	5	2 552	5	11 421	24	12 296	26	391	1	548	1	2 036	4		47 899
2014/15	8 662	18	6 963	14	2 457	5	1 810	4	2 842	6	2 671	6	10 921	23	10 849	22	519	1	742	2		0		48 435
2015/16	10 308	17	7 583	13	3 413	6	2 265	4	3 176	5	3 208	5	11 851	20	12 215	20	2 735	5	2 875	5				59 629
2016/17	9 911	19	7 653	15	2 778	5	2 091	4	3 172	6	3 311	6	10 822	21	11 489	22	514	1	842	2				52 583
2017/18	11 707	20	9 017	15	3 033	5	2 303	4	3 363	6	3 514	6	12 100	20	12 860	22	539	1	928	2				59 364
2018/19	10 309	18	7 848	14	2 968	5	2 267	4	3 290	6	3 452	6	11 657	21	12 671	23	547	1	861	2				55 870
2019/20	11 248	20	8 719	16	3 116	6	2 380	4	3 392	6	3 280	6	11 075	20	11 514	20	583	1	926	2				56 234
2020/21	14 259	22	11 125	17	3 537	5	2 698	4	3 766	6	3 676	6	12 411	19	12 651	19	615	1	1 015	2		0		65 754
2021/22	17 774	26	13 342	19	3 806	6	2 761	4	4 792	7	3 824	6	10 979	16	9 989	14	800	1	921	1	0	0		68 987
AAG %	13		11		8		7		7		5		2		0		12*		8*		0		6	

* Calculated from 2013. Source: FASSET data system 2022

Table 0-14 Technicians and Associate Professionals by population group and gender 2011/12 – 2021/22

Year	African				Coloured				Indian				White				Foreign				Other		Total	
	Female		Male		Female		Male		Female		Male		Female		Male		Female		Male		N	%	N	
	N	%	N	%	N	%	N	%	N	%	N	%	N	%	N	%	N	%	N	%	N	%	N	
2011/12	2 787	18	3 037	20	1 135	7	820	5	667	4	701	5	3 211	21	2 992	19		0		0		0		15 351
2012/13	2 560	16	2 896	18	1 313	8	929	6	603	4	528	3	3 173	20	3 296	21	62	0	362	2	0	0		15 722
2013/14	3 139	14	3 245	15	1 646	8	1 203	6	1 186	5	971	4	4 538	21	4 088	19	68	0	373	2	1 309	6		21 765
2014/15	3 752	19	3 731	19	1 500	8	989	5	1 116	6	865	4	3 980	20	3 522	18	51	0	90	0		0		19 596
2015/16	3 554	22	2 593	16	1 583	10	760	5	803	5	477	3	3 511	22	2 539	16	202		167					16 187
2016/17	3 386	23	2 747	18	1 384	9	718	5	699	5	359	2	3 144	21	2 315	16	51	0	109	1				14 913
2017/18	3 970	21	3 542	19	1 616	9	907	5	806	4	433	2	4 158	22	3 023	16	78	0	118	1				18 650
2018/19	3 563	19	3 972	21	1 606	9	1 050	6	809	4	492	3	4 048	22	3 035	16	73	0	120	1				18 768
2019/20	3 983	23	3 091	18	1 589	9	699	4	827	5	437	2	3 717	21	2 849	16	92	1	190	1				17 474
2020/21	5 729	28	4 114	20	1 701	8	829	4	927	5	515	3	3 703	18	2 758	13	104	1	197	1	0	0		20 576
2021/22	3 826	23	3 274	20	1 564	9	654	4	822	5	432	3	3 765	23	1 875	11	204	1	239	1	0	0		16 656
AAG %	3		1		3		-2		2		-5		2		-5		19*		-6*		0		1	

* Calculated from 2013. Source: FASSET data system 2022

Table 0-15 Clerical Support Workers by population group and gender 2011/12 – 2021/22

Year	African				Coloured				Indian				White				Foreign				Other		Total
	Female		Male		Female		Male		Female		Male		Female		Male		Female		Male				
	N	%	N	%	N	%	N	%	N	%	N	%	N	%	N	%	N	%	N	%	N	%	N
2011/12	10 730	32	4 112	12	6 027	18	1 162	3	1 970	6	585	2	8 085	24	1 255	4		0		0		0	33 926
2012/13	10 470	32	3 630	11	5 610	17	1 045	3	1 931	6	491	1	8 517	26	1 328	4	75	0	65	0	18	0	33 181
2013/14	8 080	22	3 591	10	4 382	12	837	2	1 535	4	505	1	8 579	24	1 622	4	123	0	72	0	6 777	19	36 103
2014/15	12 810	34	5 372	14	5 217	14	1 284	3	2 204	6	785	2	8 318	22	1 677	4	135	0	95	0		0	37 898
2015/16	14 488	40	5 458	15	4 430	12	1 127	3	2 042	6	747	2	6 374	17	1 371	4	314	1	240	1		0	36 592
2016/17	12 100	37	4 850	15	4 050	12	1 119	3	1 708	5	707	2	6 415	20	1 347	4	71	0	58	0			32 427
2017/18	15 616	39	5 961	15	5 179	13	1 368	3	2 034	5	770	2	7 617	19	1 471	4	212	1	197	0			40 424
2018/19	21 162	41	5 608	11	11 660	23	1 554	3	1 926	4	732	1	6 953	14	1 435	3	221	0	226	0			51 478
2019/20	13 925	35	6 609	17	4 840	12	1 455	4	1 958	5	951	2	7 392	19	1 677	4	368	1	269	1		0	39 444
2020/21	13 628	34	6 812	17	4 428	11	1 480	4	1 998	5	1 029	3	8 088	20	1 896	5	214	1	224	1	0	0	39 797
2021/22	13 853	34	6 260	16	4 499	11	1 577	4	2 075	5	997	2	7 277	18	2 942	7	510	1	341	1	0	0	40 332
AAG %	3		4		-3		3		1		5		-1		9		32*		27*		0		2

* Calculated from 2013: Source: FASSET data system 2022

Table 0-16 Professional Bodies: Full membership by population group and gender, 2022

No	Name of Professional Institute	Acronym	African	Coloured	Indian	White	Race un-known	TOTAL	Male	Female	Equity Unknown	Total*	Female	African	Black*
			N	N	N	N	N	N	N	N	N	N	%	%	%
1	Association for Certified Fraud Examiners South Africa	ACFESA	1177	109	162	649	5642	7739	2211	1615	3912	7739	21%	15%	19%
2	Association for Chartered Certified Accountants	ACCA													
3	Accounting Technicians South Africa	ATSA													
4	Association of Debt Recovery Agents	ADRA	69	5	20	130	0	224	150	74	0	224	33%	31%	42%
5	Chartered Institute of Government Finance, Audit & Risk Officers	CIG-FARO													
6	Chartered Institute of Management Accountants	CIMA	611	**	287	1201	753	2852	1755	1089	8	2852	38%	21%	31%
7	Chartered Secretaries Southern Africa	CSSA	449	67	151	1092	0	1759	971	788	0	1759	45%	25%	38%
8	Institute of Accounting and Commerce	IACSA	503	73	100	419	27	1122	767	328	27	1122	29%	45%	60%
9	Institute of Credit Management	ICM	150	42	47	114	0	353	102	252	0	353	71%	42%	68%
10	The Independent Regulatory Board for Auditors	IRBA	482	101	502	2504	7	3596	2542	1054	0	3596	29%	13%	30%
11	Institute of Internal Auditors of South Africa	IIASA	5539	397	702	1076	31	7745	3507	4238	0	7745	55%	71%	86%
12	South African Institute for Chartered Accountants	SAICA	8478	2232	6488	33069	464	50731	30004	20726	1	50731	41%	17%	34%
13	South African Institute of Stockbrokers	SAIS													
14	South African Institute for Tax Practitioners	SAIT	2047	402	688	4661	12	7810	3953	3857	0	7810	49%	26%	40%
15	South African Institute of Professional Accountants	SAIPA	2315	787	1017	6736	271	11126	5421	5667	37	11126	51%	21%	37%
16	Southern African Institute for Business Accountants	SAIBA	2745	284	490	1726	280	5525	3165	2304	56	5525	42%	50%	64%
17	Southern African Institute of Government Auditors	SAIGA	861	87	20	354	147	1469	752	717	0	1469	49%	59%	66%

*Black (African, coloured and Indian) members.

** CIMA has included Coloured under race unknown

Source: Professional bodies, 2022.

Table 0-17 Professional bodies: Student/trainee membership by race and gender 2022

No	Name of Professional Institute	Acronym	African	Coloured	Indian	White	Race unknown	TOTAL*	Male	Female	Equity Unknown	Total*	Female	African	Black*	
			N	N	N	N	N	N	N	N	N		N	%	%	%
1	Accounting Technicians South Africa	ATSA														
2	Chartered Institute of Government Finance, Audit & Risk Officers	CIG-FARO														
3	South African Institute for Chartered Accountants	SAICA	4544	683	1335	3549	100	10211	5735	4476	0	10211	44%	44%	64%	
4	Chartered Institute of Management Accountants	CIMA	1470	***	391	807	5954	8622	3822	4762	38	8622	55%	17%	21%	
5	Chartered Secretaries Southern Africa	CSSA	976	99	71	214	3	1363	290	1073	0	1363	79%	72%	84%	
6	Institute of Accounting and Commerce	IACSA	148	5	7	19	0	179	108	71	0	179	40%	83%	89%	
7	Institute of Credit Management	ICM	93	31	31	51	0	206	33	173	0	206	84%	45%	75%	
8	The Independent Regulatory Board for Auditors	IRBA	207	15	80	242	0	544	247	297	0	544	55%	38%	55%	
9	Institute of Internal Auditors of South Africa	IISA	5	0	0	0	0	5	4	1	0	5	20%	100%	100%	
10	Southern African Institute for Business Accountants	SAIBA	720	85	139	672	429	2045	918	986	141	2045	48%	35%	46%	
11	Southern African Institute of Government Auditors	SAIGA	132	5	4	37	32	210	131	79	0	210	38%	63%	67%	
12	South African Institute of Professional Accountants	SAIPA	418	237	156	895	0	1706	680	1026	0	1706	60%	24%	47%	
13	South African Institute of Stockbrokers	SAIS														
14	South African Institute for Tax Practitioners	SAIT	207	39	35	71	1	353	103	249	0	353	71%	59%	80%	

*Black (African, coloured and Indian) members.

** CIMA has included Coloured under race unknown.

***ACFESA and ACCA indicated that they do not have trainee data.

Source: Professional bodies, 2022

Table 0-18 Professional bodies: Number of members with disabilities by race and gender 2022

No	Name of Professional Institute	Acronym	African	Coloured	Indian	White	Race unknown	TOTAL*	Male	Female	Equity Unknown	Total*	Female	African	Black*	
			N	N	N	N	N	N	N	N	N		N	%	%	%
1	Accounting Technicians South Africa	ATSA														
2	Chartered Institute of Government Finance, Audit & Risk Officers	CIG-FARO														
3	South African Institute for Chartered Accountants	SAICA	91	11	32	52	3	186	102	84	0	186	45%	49%	72%	
4	Chartered Secretaries Southern Africa	CSSA	2	1	0	20	0	23	14	9	0	23	39%	9%	13%	
5	Institute of Accounting and Commerce	IACSA	0	0	0	0	0	0	0	0	0	0	0%	0%	0%	
6	Institute of Credit Management	ICM	0	0	0	1	0	1	1	0	0	1	0%	0%	0%	
7	The Independent Regulatory Board for Auditors	IRBA	0	0	0	0	0	0	0	0	0	0	0%	0%	0%	
8	Institute of Internal Auditors of South Africa	IIASA	0	0	0	0	0	0	0	0	0	0	0%	0%	0%	
9	Southern African Institute for Business Accountants	SAIBA	21	4	9	57	1	92	57	35	0	92	38%	23%	37%	
10	Southern African Institute of Government Auditors	SAIGA	0	0	0	0	0	0	0	0	0	0	0%	0%	0%	
11	South African Institute of Professional Accountants	SAIPA	37	8	1	7	0	53	31	22	0	53	41%	70%	87%	
12	South African Institute of Stockbrokers	SAIS														
13	South African Institute for Tax Practitioners	SAIT	31	7	9	100	2	149	84	65	0	149	44%	21%	31%	

*Black (African, coloured and Indian) members.

**ACFESA indicated that they do not have data regarding members with disabilities.

Source: Professional bodies, 2022

Table 0-19 Grade 12 Statistics, 2008-2022

	Wrote Gr. 12		Achieved Gr. 12		Wrote Maths		Achieved Maths (40% and more)		Wrote Accounting		Achieved Accounting (40% and more)	
	N	% of Gr. 12	N	% of Gr. 12	N	% of Gr. 12	N	% of Gr. 12	N	% of Gr. 12	N	% of Gr. 12
2008	533 561	100	333 604	63	300 829	56	91 796	17	176 078	33	55 164	10
2009	552 073	100	334 718	61	301 654	55	90 699	16	174 347	32	52 743	10
2010	537 543	100	364 513	68	263 034	49	81 374	15	160 991	30	56 830	11
2011	496 090	100	348 117	70	224 635	45	67 541	14	137 903	28	49 368	10
2012	511 152	100	377 847	74	225 874	44	80 716	16	134 978	26	57 621	11
2013	562 115	100	439 764	78	324 097	58	97 790	17	145 427	26	60 311	11
2014	532 860	100	403 874	76	225 458	42	79 050	15	125 987	24	55 837	10
2015	644 536	100	455 825	71	263 903	41	84 297	13	140 474	22	50 906	8
2016	610 178	100	442 672	73	265 912	44	89 084	15	128 853	21	57 914	9
2017	534 484	100	401 435	75	245 103	46	86 098	16	103 427	19	44 041	8
2018	512 735	100	400 761	78	233 858	46	86 874	17	90 278	18	43 831	9
2019**	504 303	100	409 906	81	222 034	44	121 179	24	80 110	16	62 796	12
2020**	578 468	100	440 702	76	233 315	40	82 964	14	92 767	16	49 103	8
2021**	704 021	100	537 687	76	259 143	37	97 561	14	105 894	15	54 518	8
2022**	725 146	100	580 555	80	269 734	37	97 041	13	104 798	14	54 291	7
AAG	2%		4%		-0.8%		0.4%		-4%		-0.1%	

** 2019 per subject reporting changed from above 40% to above 30% by the Department of Basic Education

Source: Department of Basic Education, 2022.

Table 0-20: Accounting: National Diplomas and First Degrees by qualification type, population group and gender: 2001-2022

Year	Type of qualification				Race				Gender			
	National Diplomas	1st Degrees (3yrs)	1st Degrees (4yrs)	Total	African	Coloured	Indian	White	Total	Female	Male	Total
2001	2 876	3 550	440	6 866	3 142	481	761	2 481	6 865	3 448	3 417	6 865
2002	3 055	4 033	510	7 598	3 817	418	815	2 548	7 598	4 021	3 577	7 598
2003	3 420	4 646	668	8 734	4 484	549	872	2 830	8 735	4 649	4 085	8 734
2004	3 034	3 905	684	7 623	4 446	462	688	2 027	7 623	4 287	3 336	7 623
2005	2 898	3 596	1 915	8 409	4 639	518	707	2 543	8 407	4 770	3 638	8 408
2006	3 196	4 947	1 093	9 236	5 342	552	754	2 588	9 236	5 194	4 041	9 235
2007	2 920	5 707	1 142	9 769	5 648	600	972	2 548	9 768	5 515	4 253	9 768
2008	2 871	5 603	1 203	9 677	5 604	599	865	2 609	9 677	5 441	4 235	9 676
2009	3 207	5 544	1 294	10 045	6 088	650	777	2 530	10 045	5 725	4 321	10 046
2010	2 779	5 983	1 332	10 094	6 279	650	785	2 380	10 094	5 767	4 327	10 094
2011	3 102	6 198	1 049	10 349	6 690	639	859	2 161	10 349	5 977	4 372	10 349
2012	3 268	6 198	979	10 445	6 998	597	837	2 013	10 445	6 026	4 419	10 445
2013	3 271	6 366	1 078	10 715	7 146	598	868	2 103	10 715	6 180	4 535	10 715
2014	3 046	6 329	1 364	10 739	7 450	596	782	1 913	10 739	6 269	4 471	10 739
2015	3 116	7 081	1 326	11 523	8 126	637	832	1 930	11 523	6 699	4 824	11 523
2016	3 771	7 398	952	12 121	8 595	632	846	2 049	12 121	7 093	5 028	12 121
2017	4 399	7 430	1 188	13 017	9 462	665	961	1 929	13 017	7 692	5 325	13 017
2018	4 366	6 976	1 286	12 627	9 249	665	853	1 860	12 627	7 630	4 997	12 627
2019	5 716	6326	204	12 246	9 157	589	782	1 718	12 246	7491	4755	12 246
2020	6 689	6 421	151	13 261	10 137	557	850	1 717	13 261	8165	5096	13 261
2021	7607	5919	97	13 623	11 094	493	683	1 352	13 623	8842	4781	13 623
Total	78 607	120 155	19 955	218 717	143 592	12 148	17 149	45 830	218 717	126 882	91 833	218 717
AAG	5%	3%	-7%	3%	7%	0%	-1%	-3%	3%	5%	2%	3%

* Due to rounding, totals may vary.

Source: Department of Higher Education and Training, HEMIS, 2022.

Table 0-21: Other business and commerce: National Diplomas and First Degrees by qualification type, population group and gender: 2001 to 2021

Year	Type of qualification				Race					Gender		
	National Diplomas	1st Degrees (3yrs)	1st Degrees (4yrs)	Total	African	Coloured	Indian	White	Total	Female	Male	Total
2001	4 670	2 610	1 988	9 268	5 131	656	511	2 971	9 268	4 875	4 394	9 268
2002	4 943	2 976	1 920	9 839	5 257	733	655	3 194	9 839	5 305	4 534	9 839
2003	5 675	3 329	2 103	11 107	6 265	788	801	3 253	11 107	6 163	4 944	11 107
2004	5 422	2 676	2 125	10 223	6 344	705	662	2 512	10 223	5 811	4 412	10 223
2005	5 131	3 897	2 669	11 697	6 525	848	1 046	3 278	11 697	6 670	5 027	11 697
2006	5 736	4 490	2 146	12 372	7 373	890	986	3 123	12 372	7 278	5 094	12 371
2007	5 862	4 354	2 607	12 823	7 879	951	1 021	2 973	12 824	7 454	5 370	12 824
2008	6 367	4 791	2 707	13 865	8 668	1 057	1 107	3 033	13 865	8 139	5 726	13 865
2009	6 640	5 306	3 185	15 131	9 643	1 151	1 104	3 233	15 131	8 989	6 142	15 131
2010	6 371	5 880	3 595	15 846	9 866	1 183	1 121	3 677	15 847	9 314	6 533	15 847
2011	7 785	6 150	3 905	17 840	11 676	1 251	1 223	3 690	17 840	10 554	7 286	17 840
2012	7 969	6 353	4 252	18 574	12 688	1 296	1 154	3 436	18 574	11 210	7 364	18 574
2013	8 126	7 493	4 445	20 064	13 921	1 318	1 328	3 497	20 064	11 949	8 115	20 064
2014	8 083	7 407	4 332	19 822	13 893	1 350	1 263	3 315	19 821	11 716	8 106	19 822
2015	8 346	7 475	4 166	19 987	14 324	1 250	1 207	3 206	19 987	8 163	11 824	19 987
2016	7 248	8 659	3 491	19 399	13 620	1 364	1 152	3 264	19 399	13 381	6 018	19 399
2017	8 157	7 365	4 152	19 674	14 741	1 217	1 011	2 705	19 674	11 812	7 862	19 674
2018	8 399	6 733	4 053	19 185	15 180	1 143	902	1 961	19 185	11 303	7 882	19 185
2019	9 822	5 822	378	16 022	12 313	838	713	2 158	16 022	9 712	6 310	16 022
2020	13 190	6 584	343	20 118	15 804	1 080	814	2 420	20 118	12 695	7 423	20 118
2021	14 079	6 431	291	20 801	17 126	963	732	1 981	20 801	13 524	7 277	20 801
Total	158 024	116 784	58 854	333 662	228 237	22 032	20 513	62 880	333 662	196 018	137 644	333 662
AAG	6%	5%	-9%	4%	6%	2%	2%	-2%	4%	5%	3%	4%

* Totals in the different breakdowns may vary because of rounding of HEMIS data.

Source: Department of Higher Education and Training, HEMIS, 2022.

Table 0-22: Accounting: Post-Graduate Diplomas and Honours Degrees by qualification type, population group and gender: 2001 to 2021

Year	Type of qualification			Race					Gender		
	Postgraduate Diplomas	Honours Degrees	Total	African	Coloured	Indian	White	Total	Female	Male	Total
	N	N	N	N	N	N	N	N	N	N	N
2001	614	2 168	2 782	431	100	381	1 870	2 782	1 223	1 559	2 782
2002	646	2 536	3 182	646	135	370	2 031	3 182	1 411	1 771	3 182
2003	677	2 513	3 190	639	131	436	1 984	3 190	1 449	1 741	3 190
2004	474	1 746	2 220	427	94	286	1 413	2 220	1 050	1 170	2 220
2005	491	2 533	3 024	649	138	397	1 840	3 024	1 453	1 571	3 024
2006	512	2 414	2 926	614	145	417	1 750	2 926	1 472	1 454	2 926
2007	617	2 301	2 918	556	150	365	1 847	2 918	1 498	1 420	2 918
2008	620	2 282	2 902	674	164	417	1 647	2 902	1 435	1 467	2 902
2009	746	1 923	2 669	707	150	377	1 435	2 669	1 348	1 321	2 669
2010	1 047	2 393	3 440	1 175	213	475	1 577	3 440	1 758	1 682	3 440
2011	941	2 496	3 437	1 193	221	484	1 539	3 437	1 734	1 703	3 437
2012	1 068	2 505	3 573	1 304	244	475	1 550	3 573	1 831	1 742	3 573
2013	1 014	2 796	3 810	1 592	237	502	1 478	3 809	2 036	1 774	3 810
2014	853	3 272	4 125	1 800	240	609	1 477	4 126	2 221	1 904	4 125
2015	974	3 610	4 584	2 237	270	591	1 486	4 584	2 080	2 504	4 584
2016	530	3 306	3 836	1 884	248	422	1 283	3 836	2 168	1 669	3 836
2017	527	3 791	4 318	2 119	281	524	1 395	4 318	2 414	1 904	4 318
2018	319	4 649	4 968	2 527	319	550	1 571	4 968	2 799	2 169	4 968
2019	345	4 215	4 560	2 380	300	549	1 331	4 560	2 677	1 883	4 560
2020	9	3 936	3 945	2 160	243	499	1 009	3 945	2 303	1 642	3 945
2021	1	3 076	3 077	1 792	179	374	732	3 077	1 832	1 245	3 077
Total	12 830	60 126	72 956	27 165	4 154	9 460	32 077	72 956	37 845	35 112	72 956
AAG	-27%	2%	1%	7%	3%	0%	-5%	1%	2%	-1%	1%

* Due to rounding, totals may vary. Source: Department of Higher Education and Training, HEMIS, 2022.

Table 0-23: Other business and commerce: Post Graduate Diplomas and First Degrees by qualification type, population group and gender: 2001 to 2021

Year	Type of qualification			Race					Gender		
	Postgraduate Diplomas	Honours Degrees	Total	African	Coloured	Indian	White	Total	Female	Male	Total
	N	N	N	N	N	N	N	N	N	N	N
2001	816	1 026	1 842	557	100	231	954	1 842	861	981	1 842
2002	989	1 003	1 992	658	113	325	896	1 992	920	1 071	1 991
2003	992	1 110	2 102	672	149	342	939	2 102	1 006	1 096	2 102
2004	885	1 246	2 131	685	141	292	1 013	2 131	1 028	1 103	2 131
2005	819	1 262	2 081	637	140	199	1 105	2 081	1 075	1 006	2 081
2006	873	1 071	1 944	652	125	197	970	1 944	1 076	868	1 944
2007	956	1 118	2 074	776	147	213	938	2 074	1 213	861	2 074
2008	892	1 188	2 080	710	150	232	988	2 080	1 123	957	2 080
2009	1 126	1 419	2 545	995	227	266	1 057	2 545	1 432	1 113	2 545
2010	1 463	2 010	3 473	1 168	267	346	1 692	3 473	1 829	1 644	3 473
2011	1 502	2 106	3 608	1 399	248	337	1 624	3 608	1 899	1 709	3 608
2012	1 923	1 981	3 904	1 569	268	339	1 728	3 904	2 062	1 842	3 904
2013	1 593	3 068	4 661	2 203	309	452	1 697	4 661	2 550	2 111	4 661
2014	1 995	3 159	5 154	2 604	352	487	1 711	5 154	2 816	2 339	5 155
2015	2 095	2 906	5 001	2 625	307	520	1 549	5 001	2 297	2 704	5 001
2016	2 376	4 069	6 445	3 350	377	603	2 116	6 445	3 653	2 792	6 445
2017	1 465	5 152	6 617	3 653	377	653	1 934	6 617	3 468	3 150	6 617
2018	1 131	5 697	6 828	4 307	415	631	1 475	6 828	3 564	3 264	6 828
2019	517	5 386	5 903	3 679	351	391	1 271	5 903	3 191	2 711	5 903
2020	129	6 449	6 578	4 246	410	426	1 257	6 578	3 717	2 861	6 578
2021	14	6 454	6 468	4 405	426	445	1 192	6 468	3 772	2 696	6 468
Total	24 551	58 880	83 431	41 550	5 399	7 927	28 106	83 431	44 552	38 879	83 431
AAG	-18%	10%	6%	11%	8%	3%	1%	6%	8%	5%	6%

* Due to rounding, totals may vary. Source: Department of Higher Education and Training, HEMIS, 2022.

Table 0-24: Accounting and other business and commerce: Master's and Doctoral Degrees 2001 to 2021

Year	Masters degrees: Accounting & related fields	Masters degrees: Commerce, business management & business administration fields	Doctoral degrees: Accounting & related fields	Doctoral degrees: Commerce, business management & business administration fields
2001	66	1 472	6	20
2002	124	1 453	2	40
2003	88	1 449	10	53
2004	230	1 050	4	54
2005*	134	1 384	2	48
2006	175	1 332	5	43
2007	244	1 506	11	58
2008	178	1 388	9	68
2009	182	1 349	4	58
2010	123	1 648	7	63
2011	147	1 925	5	82
2012	189	1 982	6	102
2013	199	1 919	6	102
2014	207	1 990	9	119
2015	220	2 167	12	173
2016	218	2 128	27	195
2017	261	2 504	20	292
2018	270	2 375	17	266
2019	201	2 279	26	211
2020	155	2 160	23	255
2021	144	2 248	26	301
Total	3 755	37 708	237	2 603
AAG	4%	2%	8%	15%

* Due to rounding, totals may vary. Source: Department of Higher Education and Training, HEMIS, 2022.

Table 0-25: PGDA Programme Enrolments and Completions, 2002-2020

Status	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
Completions	2 192	2 203	2 482	2 146	1 983	1 957	1 875	1 618	1 995	2 061	2 137	2 120	2 271	2 499	2 517	3 604	2 785	3 390	3 297
Enrolments	6 358	5 434	6 739	6 231	6 768	6 472	6 553	6 253	6 196	6 324	5 561	5 348	5 429	4 899	8 341	8 405	7 720	6 624	7 350

Source: SAICA database, 2020

Table 0-26: PGDA Enrolments and completions according to population group 2002 - 2021

Race	Status		2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
African	Enrolments	N	1 636	1 401	1 912	1 862	1 981	1 915	2 013	2 114	2 157	2 453	2 259	2 152	2 174	2 018	4 036	4 221	4 081	3242	3760
	Completions	N	300	371	428	351	299	320	326	323	442	520	602	617	720	788	818	1 187	1 343	1341	1308
	Pass rate	%	18	26	22	19	15	17	16	15	20	21	27	29	33	39	20	28	33	41	35
Coloured	Enrolments	N	386	248	371	350	400	414	386	390	391	430	384	364	339	283	566	502	492	403	480
	Completions	N	102	79	98	111	103	110	110	93	122	151	162	142	144	134	171	187	182	193	227
	Pass rate	%	26	32	26	32	26	27	28	24	31	35	42	39	42	47	30	37	37	48	47
Indian	Enrolments	N	1 050	1 010	1 119	1 108	1 227	1 139	1 272	1 187	1 148	1 067	892	904	885	692	1 192	1 085	1 090	819	860
	Completions	N	337	391	343	296	331	289	329	303	358	313	310	339	419	368	354	427	447	463	444
	Pass rate	%	32	39	31	27	27	25	26	26	31	29	35	38	47	53	30	39	41	57	52
White	Enrolments	N	3 286	2 775	3 337	2 911	2 956	2 824	2 620	2 305	2 267	2 193	1 844	1 660	1 694	1 610	2 239	2 175	1 971	1565	1616
	Completions	N	1 453	1 362	1 613	1 388	1 250	1 238	1 110	899	1 073	1 077	1 063	1 022	988	1 030	1 023	1 152	1 245	1086	1023
	Pass rate	%	44	49	48	48	42	44	42	39	47	49	58	62	58	64	46	53	63	69	63
Non SA Citizens*	Enrolments	N					204	180	262	257	233	181	182	268	337	296	308	422	320	595	576
	Completions	N					59	47	78	75	72	67	83	130	164	179	151	209	158	307	260
	Pass rate	%					29	26	30	29	31	37	46	49	49	60	49	50	49	52	45
Total	Enrolments	N	6 358	5 434	6 739	6 231	6 768	6 472	6 553	6 253	6 196	6 324	5 561	5 348	5 429	4 899	8 341	8 405	7 954	6624	7350
	Completions	N	2 192	2 203	2 482	2 146	1 983	1 957	1 875	1 618	1 995	2 061	2 137	2 120	2 271	2 499	2 517	3 162	3 375	3390	3297
	Pass rate	%	34	41	37	34	30	31	30	27	33	34	40	42	45	51	30	38	42	51	45

Source: SAICA database, 2020

Table 0-27: Enrolments and completions according to gender 2002 – 2021

Gender	Registration		2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
Female	Enrolments	N	2743	1516	3145	2963	3347	3243	3302	3116	3092	3147	2799	2753	2842	2585	4552	4 644	4 446	3 785	4200
	Completions	N	1004	706	1167	1056	1070	1019	971	830	1045	1041	1116	1141	1288	1334	1382	1 656	1845	1 898	1820
	Pass rate	%	37	47	37	36	32	31	29	27	34	33	40	41	45	52	30	36	41	50	43
Male	Enrolments	N	3615	3918	3594	3268	3421	3229	3251	3137	3104	3177	2762	2595	2587	2314	3789	3 761	3 508	2 839	3150
	Completions	N	1188	1497	1315	1090	972	985	982	863	1022	1087	1104	1109	1147	1165	1135	1 408	1 530	1 492	1477
	Pass rate	%	33	38	37	33	28	31	30	28	33	34	40	43	44	50	30	37	44	53	47
Total	Enrolments	N	6358	5434	6739	6231	6768	6472	6553	6253	6196	6324	5561	5348	5429	4899	8341	8 405	7 954	6 624	7350
	Completions	N	2192	2203	2482	2146	2042	2004	1953	1693	2067	2128	2220	2250	2435	2499	2517	3 064	3 375	3 390	3297
	Pass rate	%	34	41	37	34	30	31	30	27	33	34	40	42	45	51	30	36	42	51	45

* No data on non-South African citizens before 2006. Population group unknown.

Source: SAICA database, 2021.

Table 0-28: ITC: Enrolments and passes, 2002-2022

Year	Enrolment	Pass
2002	2 999	1 608
2003	3 426	1 534
2004	3 913	1 783
2005	4 309	1 887
2006	4 364	1 785
2007	4 214	1 899
2008	3 940	2 097
2009	3 403	1 972
2010	2 948	1 492
2011	3 133	1 978
2012	3 136	1 987
2013	4 018	2 632
2014	3 278	2 329
2015	3 223	2 359
2016	3 285	2 187
2017	3 546	2 537
2018	4 058	2 854
2019	4 623	2 762
2020	5 681	2590
2021	5 889	3 682
2022	4612	2153
AAG %	2	1

Source: SAICA database, 2022 & UE:NIKELA calculations.

Table 0-29: Successful completion of the ITC by population: 2010- 2022

Year		African	Coloured	Indian	White	Other*	Total
2010	N	323	88	248	833	0	1 492
	%	22	6	17	56	0	100
2011	N	411	119	319	1 129	0	1 978
	%	21	6	16	57	0	100
2012	N	483	125	323	1 056	0	1 987
	%	24	6	16	53	0	100
2013	N	802	194	453	1 175	8	2 632
	%	30	7	17	45	0	100
2014	N	738	154	359	1 070	8	2 329
	%	32	7	15	46	0	100
2015	N	797	131	432	982	17	2 359
	%	34	6	18	42	1	100
2016	N	737	122	320	1004	4	2 187
	%	34	6	15	46	0	100
2017	N	935	179	382	1012	29	2 537
	%	37	7	15	40	1	100
2018	N	1135	177	424	1106	12	2 854
	%	40	6	15	39	0	100
2019	N	1098	150	384	1120	10	2 762
	%	40	5	14	41	0	100
2020	N	1036	156	396	992	10	2590
	%	40	6	15	38	0	100
2021	N	1 715	252	517	1 191	7	3 682
	%	47	7	14	32	-	100
2022	N	823	122	335	864	9	2153
	%	38	6	16	40	-	100
AAG	%	8%	3%	3%	0,3%	1%	3%

*Non-South African and unknown race candidates.

Source: SAICA database, 2022 & UE:NIKELA calculations

Table 0-30: Part II (APC) exam: Enrolments and passes, 2002-2022

Year	Enrolment	Pass
2002	1 608	1 558
2003	1 534	1 455
2004	1 783	1 730
2005	1 887	1 845
2006	1 785	1 748
2007	1 899	1 864
2008	2 097	2 057
2009	1 972	1 935
2010	1 492	1 458
2011	1 978	1 928
2012	1 987	1 907
2013	2 632	2 295
2014	2 050	1 773
2015	2 709	2 396
2016	2 529	2 247
2017	2 703	2 168
2018	3 037	2 080
2019	3 560	2 024
2020	3 880	1 653
2021	4928	3549
2022	4671	2711
AAG %	5%	2.8%

Source: SAICA database, 2022 & UE:NIKELA calculations

Table 0-31: APC Part II exam: Enrolments by population group: 2014- 2022

Year	African	Coloured	Indian	White	Other*	TOTAL
2014	581	141	310	1 005	13	2 050
2015	959	179	395	1 157	19	2 709
2016	872	141	461	1035	20	2 529
2017	1021	181	395	1 102	4	2 703
2018	1219	212	461	1142	3	3 037
2019	1639	206	496	1216	3	3 560
2020	1792	238	535	1315	0	3 880
2021	2383	297	694	1553	1	4928
2022	2448	313	619	1288	3	4671
Total	12 914	1 908	4 366	10 813	66	30 067
% of TOTAL	43%	6%	15%	36%	0.2%	100%
AAG %	20%	10%	9%	3%	-17%	11%

*Non-South African and unknown race candidates

Source: SAICA database, 2022

Table 0-32: Successful completion of the APC exam by population group: 2014- 2022

Year		African	Coloured	Indian	White	Other*	Total
2014	N	446	124	272	920	11	1 773
	%	25	7	15	52	1	100
2015	N	773	154	359	1 091	19	2 396
	%	32	6	15	46	1	100
2016	N	872	141	461	1 035	20	2 529
	%	34	6	18	41	1	100
2017	N	708	145	332	979	4	2 168
	%	33	7	15	45	0	100
2018	N	581	154	358	984	3	2 080
	%	27	7	17	45	0	96
2019	N	705	104	327	886	2	2024
	%	35	5	16	44	0	100
2020	N	424	106	286	837	0	1653
	%	26	6	17	51	0	100
2021	N	1473	214	532	1329	1	3549
	%	42	6	15	37	0	100
2022	N	1100	186	422	1000	3	2711
	%	41	7	15	37	0	100
AAG	%	12%	5%	6%	1%	-15%	5%

*Non-South African and unknown race candidates.

Source: SAICA database, 2022.

Table 0-33: Successful completion of the APC Part II exam by gender group: 2014- 2022

Year		Total	
		N	%
2014	Female	881	50
	Male	892	50
	Total	1 773	100
2015	Female	1 232	51
	Male	1 164	49
	Total	2 396	100
2016	Female	1 150	51
	Male	1 097	49
	Total	2 247	100
2017	Female	1 452	54%
	Male	1 251	46%
	Total	2 703	100%
2018	Female	1 635	54%
	Male	1 402	46%
	Total	3 037	100%
2019	Female	1 074	53%
	Male	950	47%
	Total	2 024	100%
2020	Female	839	51%
	Male	814	49%
	Total	1653	100%
2021	Female	2 007	57%
	Male	1 542	43%
	Total	3 549	100%
2022	Female	1 464	54%
	Male	1 247	46%
	Total	2 711	100%
AAG (%)	Female	7	
	Male	4	
	Total	5	

*Non-South African and unknown race candidates.

Source: SAICA database, 2022

Table 0-34 Enrolments and completions according to NQF level: 2001/2002 – 2021/2022

Year	NQF level 1		NQF level 2		NQF level 3		NQF level 4		NQF level 5		NQF level 6		NQF levels 7 and 8*		Total	
	Enrol	Complete	Enrol	Complete	Enrol	Complete	Enrol	Complete	Enrol	Complete	Enrol	Complete	Enrol	Complete	Enrol	Complete
2001/02									2				8 466	896	8 468	896
2002/03													3 073	2 343	3 073	2 343
2003/04					7		20		4		2		3 264	2 652	3 297	2 652
2004/05					9		25	5	6		7		3 864	3 508	3 911	3 513
2005/06					33		213	47	45	4	39		3 739	3 331	4 069	3 382
2006/07			163		23	4	29	2	79	1	76	7	4 169	1 658	4 539	1 672
2007/08			2		7	2	146	1	110	2	28	12	4 182	1 159	4 475	1 176
2008/09			345		476	5	41	33	132	12	61		3 963	1 371	5 018	1 421
2009/10			116		28	135	154	85	106	7	23	6	4 012	2 018	4 439	2 251
2010/11			102	3	17	117	88	150	178	8	41	2	4 575	4 271	5 001	4 551
2011/12			23	8	97	2	109	59	247	19	99	3	4 220	3 474	4 795	4 112
2012/13			28		68	1	293	153	238	16	74	11	4 118	2 530	4 819	2 711
2013/14	1		381	104	149		506	8	127	7	51	7	4 152	4 996	5 367	5 122
2014/15	70		130	216	137	11	96	164	104	70	43	16	4 120	3 453	4 700	3 930
2015/16	68	2	82		33	39	82	21	398	238	27	3	3 181	1 181	3 871	1 484
2016/17	1		45		93	42	306	55	52	37	17		4 969	1 788	5 483	1 985
2017/18	17		236	131	81		427	85	27	15	23		4 043	2 994	4 854	3 225
2018/19	57	8	60	2	195	84	312	260	267	36	45	111	4 470	2 903	5 406	3 404
2019/20	244	26	351	15	270	102	297	171	78	80	55	18	3 468	2 971	4 763	3 383
2020/21	53	172	97	264	242	15	119	43	139	34	3	19	4 107	2 830	4 760	3 377
2021/22	6	0	72	14	147	4	121	65	201	107	33	31	3 754	2 977	4 334	3 198
Total	517	208	2233	757	2112	563	3384	1407	2540	693	747	246	87909	55304	99442	59788

*The National Qualifications Framework Act No 67 of 2008 became operational in 2011. This act changed the NQF levels from 8 to 10. This change had a significant effect on the Level 7 and 8 Learnerships. Most were changed from Level 7 to 8. In order to retain the time series, these two levels are combined in this table. Source: FASSET database, 2021.

Table 0-35 Chartered Accountant: Auditing: Total enrolments and completions by population group and gender, 2001/2002 – 2021/2022

Registration Status	African		Coloured		Indian		White		Total		TOTAL
	F	M	F	M	F	M	F	M	F	M	
Enrolled (N)	11 828	9 559	2 469	1 977	5 616	5 306	17 633	18 728	37 546	35 570	63 173
Completed (N)	7 511	6 192	1 673	1 386	4 243	4 084	13 442	14 593	26 869	26 255	45 054
Success rate %	64%	65%	68%	70%	76%	77%	76%	78%	72%	74%	71%

Source: FASSET database, 2022.

Table 0-36 Chartered Accountant: Auditing: Enrolments by population group and gender 2001/2002 – 2021/2022

Year	African				Coloured				Indian				White				Total				TOTAL	
	Female		Male		Female		Male		Female		Male		Female		Male		Female		Male		N	%
	N	%	N	%	N	%	N	%	N	%	N	%	N	%	N	%	N	%				
*2001/02	463	6	549	7	155	2	141	2	528	6	583	7	2 652	33	3 067	38	3 798	47	4 340	53	8 138	100
2002/01	166	6	182	7	56	2	55	2	195	7	191	7	879	33	963	36	1 296	48	1 391	52	2 687	100
2003/04	238	8	238	8	59	2	59	2	230	8	178	6	920	32	919	32	1 447	51	1 394	49	2 841	100
2004/05	269	9	271	9	68	2	59	2	236	8	232	8	831	29	944	32	1 404	48	1 506	52	2 910	100
2005/06	386	12	336	11	99	3	73	2	228	7	215	7	897	28	935	30	1 610	51	1 559	49	3 169	100
2006/07	451	12	410	11	134	4	79	2	273	7	283	8	986	27	1 062	29	1 844	50	1 834	50	3 678	100
2007/08	482	13	515	14	108	3	94	3	292	8	286	8	922	25	987	27	1 804	49	1 882	51	3 686	100
2008/09	525	16	447	13	104	3	87	3	258	8	268	8	831	25	850	25	1 718	51	1 652	49	3 370	100
2009/10	462	14	417	12	114	3	101	3	280	8	289	9	835	25	878	26	1 691	50	1 685	50	3 376	100
2010/11	563	15	485	13	141	4	121	3	334	9	317	8	938	24	978	25	1 976	51	1 901	49	3 877	100
2011/12	552	15	538	15	150	4	106	3	259	7	266	7	834	23	868	24	1 795	50	1 778	50	3 573	100
2012/13	623	18	541	16	129	4	129	4	277	8	260	8	677	20	795	23	1 706	50	1 725	50	3 431	100
2013/14	690	20	546	16	159	5	114	3	252	7	249	7	663	19	731	21	1 764	52	1 640	48	3 404	100
2014/15	475	19	400	16	86	4	61	2	187	8	140	6	557	23	551	22	1 305	53	1 152	47	2 457	100
2015/16	586	22	426	16	105	4	78	3	250	9	181	7	522	20	505	19	1 463	55	1 190	45	2 653	100
2016/17	705	22	456	14	141	4	104	3	233	7	212	7	662	21	668	21	1 741	55	1 440	45	3 181	100
2017/18	756	23	479	14	121	4	116	3	268	8	237	7	686	20	689	21	1 831	55	1 521	45	3 352	100
2018/19	890	26	650	19	135	4	106	3	246	7	238	7	548	16	577	17	1 819	54	1 571	46	3 390	100
2019/20	815	27	538	18	116	4	97	3	215	7	217	7	533	18	509	17	1 679	55	1 361	45	3 040	100
2020/21	896	25	600	17	155	4	91	3	284	8	232	7	657	19	603	17	1 992	57	1 526	43	3 518	100
2021/2022	835	25	535	16	134	4	106	3	291	9	232	7	603	18	649	19	1 863	55	1 522	45	3 385	100
Total	11 828	16	9 559	13	2 469	3	1 977	3	5 616	8	5 306	7	17 633	24	18 728	26	37 546	51	35 570	49	73 116	100

*The enrolment numbers for 2001 are relatively high compared to the subsequent years. That is because all the articles that were served under the old regime were converted into Learnerships in 2001 when the Learnership system was introduced.

Source: FASSET database, 2022.

Table 0-37 Chartered Accountant: Auditing: Completions: by population group and gender 2001/2002 – 2021/2022

Year	African				Coloured				Indian				White				Total				TOTAL	
	Female		Male		Female		Male		Female		Male		Female		Male		Female		Male			
	N	%	N	%	N	%	N	%	N	%	N	%	N	%	N	%	N	%	N	%	N	%
2001/02	63	7	47	5	19	2	12	1	59	7	40	5	308	36	312	36	449	52	411	48	860	100
2002/01	134	6	133	6	40	2	55	2	148	7	173	8	689	30	894	39	1 011	45	1 255	55	2 266	100
2003/04	138	5	164	6	47	2	47	2	200	8	186	7	845	33	938	37	1 230	48	1 335	52	2 565	100
2004/05	226	7	288	8	80	2	59	2	271	8	279	8	1 045	30	1 194	35	1 622	47	1 820	53	3 442	100
2005/06	238	7	225	7	72	2	58	2	229	7	251	8	1 037	32	1 154	35	1 576	48	1 688	52	3 264	100
2006/07	103	6	120	7	51	3	36	2	123	8	129	8	490	30	579	35	767	47	864	53	1 631	100
2007/08	105	9	85	8	19	2	18	2	84	8	87	8	338	30	377	34	546	49	567	51	1 113	100
2008/09	119	9	137	10	37	3	36	3	99	7	93	7	360	27	443	33	615	46	709	54	1 324	100
2009/10	188	9	162	8	67	3	43	2	130	7	147	7	603	30	658	33	988	49	1 010	51	1 998	100
2010/11	503	12	504	12	144	3	103	2	369	9	345	8	1 116	26	1 175	28	2 132	50	2 127	50	4 259	100
2011/12	497	14	435	13	90	3	83	2	270	8	287	8	883	26	911	26	1 740	50	1 716	50	3 456	100
2012/13	304	12	269	11	70	3	74	3	238	10	225	9	617	25	697	28	1 229	49	1 265	51	2 494	100
2013/14	703	14	660	13	180	4	158	3	448	9	440	9	1 074	22	1 257	26	2 405	49	2 515	51	4 920	100
2014/15	532	16	476	15	121	4	96	3	254	8	240	7	770	24	781	24	1 677	51	1 593	49	3 270	100
2015/16	257	22	202	18	44	4	39	3	107	9	89	8	206	18	199	17	614	54	529	46	1 143	100
2016/17	333	19	262	15	78	4	48	3	151	9	111	6	385	22	392	22	947	54	813	46	1 760	100
2017/18	526	20	396	15	95	4	80	3	217	8	215	8	514	20	543	21	1 352	52	1 234	48	2 586	100
2018/19	600	22	396	15	104	4	79	3	222	8	177	7	548	20	577	21	1 474	55	1 229	45	2 703	100
2019/20	591	23	357	14	107	4	81	3	212	8	197	8	558	21	494	19	1 468	57	1 129	43	2 597	100
2020/21	623	23	411	15	100	4	92	3	208	8	191	7	551	20	538	20	1 482	55	1 232	45	2 714	100
2021/22	728	26	463	17	108	4	89	3	204	7	182	7	505	18	480	17	1 545	56	1 214	44	2 759	100
Total	7511	14	6192	12	1673	3	1386	3	4243	8	4084	8	13442	25	14593	27	26869	51	26255	49	53124	100

Source: FASSET database, 2022.

Table 0-38 Lifelong learning: Number of beneficiaries by type of event 2007/2008 – 2021/2022

Lifelong learning																								
Year	Budget & Tax update		Compliance & Legislation		Assessor & Moderator		Soft Skills		Management & Leadership		Change & Diversity		Global Trends		SDF		Recruitment & Selection		Training Initiative Incentive		Other		Total	
	N	%	N	%	N	%	N	%	N	%	N	%	N	%	N	%	N	%	N	%	N	%	N	%
Unknown	0	0	0	0	241	9	1 560	57	942	34	0	0	0	0	0	0	0	0	0	0	0	0	2 743	100
2007/08	3 264	53	858	14	0	0	1 422	23	436	7	0	0	0	0	177	3	0	0	0	0	17	0	6 174	100
2008/09	3 388	36	2 512	27	168	2	2 057	22	746	8	0	0	0	0	158	2	363	4	0	0	0	0	9 392	100
2009/10	4 379	35	1 600	13	46	0	1 425	11	1 454	12	355	3	968	8	204	2	0	0	0	0	2 060	16	12 491	100
2010/11	4 079	40	2 015	20	78	1	1 824	18	1 397	14	350	3	0	0	202	2	0	0	0	0	355	3	10 300	100
2011/12	4 599	38	3 577	30	0	0	1 905	16	530	4	0	0	635	5	285	2	376	3	0	0	85	1	11 992	100
2012/13	5 257	34	2 189	14	0	0	5 144	33	1 851	12	0	0	636	4	0	0	0	0	0	0	333	2	15 410	100
2013/14	0	0	2 639	27	0	0	0	0	5 937	61	1 073	11	0	0	0	0	0	0	0	0	131	1	9 780	100
2014/15	10 434	39	2 211	8	0	0	10 296	39	917	3	0	0	0	0	0	0	0	0	0	0	2 600	10	26 458	100
2015/16	7 765	33	3 372	14	0	0	5 565	23	4 768	20	0	0	0	0	0	0	0	0	0	0	2 378	10	23 848	100
2016/17	7 982	48	2 627	16	0	0	3 375	20	1 901	11	0	0	0	0	0	0	0	0	0	0	751	5	16 636	100
2017/18	7 174	83	0	0	0	0	1 184	14	0	0	0	0	0	0	270	3	0	0	0	0	65	1	8 693	100
2018/19	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	29 200	94	1 743	6	30 943	100
2019/20	1 793	15	5 097	42	0	0	1 617	13	2 798	23	0	0	607	5	98	1	0	0	0	0	0	0	12 010	100
2020/21	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	11 308	100	0	0	11 308	100
2021/22	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	22 422	100	0	0	22 422	100
Total	60 114	26	28 697	12	533	0	37 374	16	23 677	10	1 778	1	2 846	1	1 394	1	739	0	62 930	27	10 518	5	230 600	100

Source: FASSET database, 2022.

Table 0-39 Scarce skills according to OFO major group: 2011/12- 2020/2021

Year	Managers		Professionals		Technicians & Associated Professionals		Clerical support workers		Service & Sales workers		Total	
	N	%	N	%	N	%	N	%	N	%	N	%
2011/12	65	2	2 855	91	137	4	78	2			3 135	100
2012/13	38	3	1 325	90	104	7					1 467	100
2013/14	184	5	3 129	82	233	6	239	6	32	1	3 817	100
2014/15	149	5	2 260	80	232	8	146	5	24	1	2 811	100
2015/16	647	10	5 392	82	212	3	313	5	28		6 593	100
2016/17	914	18	4 116	80	54	1	63	1			5 147	100
2017/18*	215	8	2 353	84	138	5	89	3			2 795	100
2018/19	410	6	4 005	63	131	2	111	2	1 699	26	6 356	100
2019/20	505	10	2 705	52	112	2	188	4	1 646	32	5 156	100
2020/21	565	10	2 551	46	96	2	672	12	1 652	30	5 536	100
2021/22	185	26	389	54	42	6	88	12	6	1	710	100

* SARS did not report on scarce skills.

Source: FASSET database, 2022.

Table 0-40: Scarce skills according to OFO unit group (four-digit level): 2011/2012 – 2019/2022

Unit Group	Description	11/12	12/13	13/14	14/15	15/16	16/17	17/18	18/19	19/20	20/21	21/22
1112	Senior Government Officials								5	243	361	
1121	Managing Directors and Chief Executives								12	10	28	
1211	Finance Managers	65	38	171	141	358	669	14	23	53	1687	
1212	Human Resource Managers								16	15	44	
1213	Policy and Planning Managers								45		46	
1219	Business Services and Administration Managers not Elsewhere Classified						18	48	67	30	182	
1221	Sales and Marketing Managers						82	63	32	51	287	
1223	Research and Development Managers								3	1	6	
1323	Construction Managers								3	2	6	
1324	Supply, Distribution and Related Managers								3	7	12	
1331	Information and Communications Technology Service Managers			11	6	99	22	24	50	17	302	
1346	Financial and Insurance Services Branch Managers			2	2	11	35	13	13	7	84	
1349	Professional Services Managers not Elsewhere Classified								133	7	142	
1439	Services Managers not Elsewhere Classified								4	34	49	
2121	Mathematicians, Actuaries and Statisticians	36	10	47	23	119	135	39	66	64	610	
2141	Industrial and Production Engineers								14	10	27	
2153	Telecommunications Engineers								5		8	
2163	Product and Garment Designers								1	11	13	
2166	Graphic and Multimedia Designers						12	1	1	2	17	
2411	Accountants	2 349	978	2 378	1 635	3 115	1 049	1 105	1 173	1 650	16956	156
2412	Financial and Investment Advisors	25	148	154	73	267	63	228	203	63	1279	24
2413	Financial Analysts	180	20	82	86	177	121	62	72	46	905	9
2421	Management and Organization Analysts	167	24	157	132	453	1	114	94	217	1528	26
2422	Policy Administration Professionals			28	26	202	108	209	191	107	1020	46
2423	Personnel and Careers Professionals								13	20	50	
2424	Training and Staff Development Professionals								7	5	17	
2431	Advertising and Marketing Professionals						10	18	10	11	73	
2434	Information and Communications Technology Sales Professionals						124	94	48	39	332	
2511	Systems Analysts		30	17		138	57	107	53	37	497	22
2512	Software Developers	11	33	48	33	413	10	101	140	201	1172	30
2513	Web and Multimedia Developers								18	2	26	
2514	Applications Programmers			0		12	15	4	9	17	85	
2521	Database Designers and Administrators	18	15	8	6	133	56	40	35	52	418	9
2522	Systems Administrators			33	36	38	28	11	2	3	154	
2523	Computer Network Professionals	10	33	128	153	8	7	5	8	28	387	3
2529	Database and Network Professionals not Elsewhere Classified	15		6	9	20	23	66	59	75	322	3
2611	Lawyers								34	10	65	
2622	Librarians and Related Information Professionals								16	14	45	
2631	Economists	45	34	43	48	61	41	18	18	12	337	
3311	Securities and Finance Dealers and Brokers		46	6	2	36		5	5	9	113	8

3312	Credit and Loans Officers						5	3	2	12	25	
3313	Accounting Associate Professionals	117	58	99	45	80	4	30	27	18	510	10
3314	Statistical, Mathematical and Related Associate Professionals								5		6	
3315	Valuers and Loss Assessors								1	5	7	
3321	Insurance Representatives									6	11	
3322	Commercial Sales Representatives									15	16	
3324	Trade Brokers			76	73	13	1	5	4	2	179	
3333	Employment Agents and Contractors								9	10	35	
3334	Real Estate Agents and Property Managers								2	1	4	
3341	Office Supervisors	20		51	78	7		10	10	5	187	
3343	Administrative and Executive Secretaries									3	4	
3351	Customs and Border Inspectors			1	1	0		20	20		43	
3352	Government Tax and Excise Officials								15		16	
3354	Government Licensing Officials			0	33				0		34	
3411	Legal and Related Associate Professionals								21	14	55	2
3512	Information and Communications Technology User Support Technicians								1	2	5	
4111	General Office Clerks								1	4	7	
4121	Secretaries (General)								1	2	4	
4211	Bank Tellers and Related Clerks								5	8	14	
4214	Debt-collectors and Related Workers			133	141	102		25	20	102	754	6
4222	Contact Centre Information Clerks								4	8	357	
4225	Enquiry Clerks								2	7	10	
4311	Accounting and Bookkeeping Clerks	78		97	5	124	63	44	65	50	595	76
4313	Payroll Clerks			9		21			0	2	36	
4419	Clerical Support Workers not Elsewhere Classified								10		13	
5231	Cashiers and Ticket Clerks			32	24	4		14			75	
5244	Contact Centre Salespersons								1 699	1 600	4950	4
5249	Sales Workers not Elsewhere Classified									20	21	
5414	Security Guards									15	18	
5419	Protective Services Workers not Elsewhere Classified									11	12	

Source: FASSET data system, 2022

Table 0-41 Top ten scarce skills according to OFO Unit Groups 2011/2012-2020/2021

Rank	Unit Group	Description	Cumulative need (2011/12 – 2021/22)
1	2411	Accountants	32 544
2*	5244	Contact Centre Salespersons	8 254
3	1211	Finance Managers	3 219
4	2421	Management and Organization Analysts	2 913
5	2412	Financial and Investment Advisors	2 527
6	2512	Software Developers	2 192
7	2422	Policy Administration Professionals	1 938
8	2413	Financial Analysts	1 760
9	4214	Debt-collectors and Related Workers	1 284
10	4311	Accounting and Bookkeeping Clerks	1 197
11	2121	Mathematicians, Actuaries and Statisticians	1 149

* Reporting from one direct market company contributed to this huge demand – top 11 were thus included

Source: FASSET data system, 2022.

Table 0-42: Top ten scarce skills according to OFO Code 2021/2022

Rank	OFO Code	Occupation	Identified need for 2022
1	241104	External Auditor	95
2	431101	Accounts Clerk	74
3	111202	General Manager Public Service	58
4	241103	Tax Professional	24
5	242101	Management Consultant	22
6	251201	Software Developer	21
7	121101	Finance Manager	18
8	241106	Accountant in Practice	18
9	242211	Internal Auditor	16
10	251101	ICT Systems Analyst	16

Source: FASSET data system, 2022.