Capstone in Applied Accounting Sciences (CAS4801)
LU1 Citizenship and the role of a Chartered Accountant

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1. Citizenship and the role of a Chartered Accountant (CA)

Source: https://www.activecitizenship.net/projects/82-2011-building-active-citizenship-in-europe-an-experience-in-mentoring.html

	Webinar 1
	- Date: 17 February 2024 1 hour, Click here to join the meeting - Introducing the module purpose, content and assessments for this learning unit

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1.1. Introduction

From the moment you are born, you become a member of a family that belongs to a particular culture and a specific nation. Simultaneously, you assume the role of a 'global citizen,' connected to the broader humanity on planet earth. In this learning unit, we will delve into the communities you belong to, ranging from local to global, and discuss the corresponding rights and responsibilities that come with your citizenship in these communities. Furthermore, we will examine the role of accountants in each of these communities. This knowledge forms part of the professional values and attitudes that are expected from a CA which you need to demonstrate always under all circumstances and even in challenging and complex circumstances. See below the competency framework adapted from SAICA.
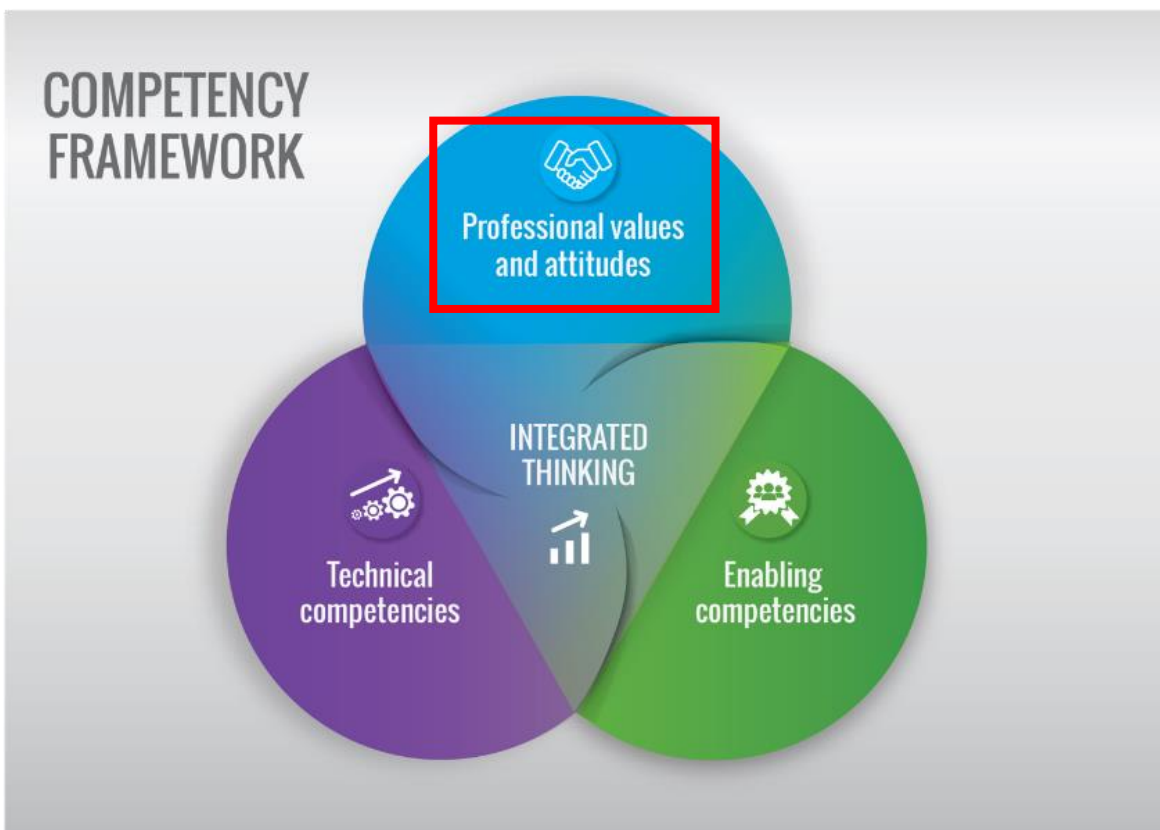

Figure 1.1 Professional values and attitudes in the SAICA Competency Framework Source: Adapted from SAICA 2021:6

CAs are expected to be honest, have integrity, be accountable, trustworthy, ethical and protect the public interest (SAICA 2021:14); these values and attitudes stem from the role that CAs play in society in the different communities that they operate in.

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The learning outcomes covered in this learning unit which align with the SAICA 2021 Competency Framework (CF) are as follows:

Extract from SAICA CF
Demonstrate a responsive, valuing and tolerant approach to diversity and differences
Identify situations to demonstrate a responsive, valuing and tolerant approach to cultural diversity and individual differences (not examinable)
Evaluate, for a specific course of action (by an individual), the impact on the community in which you live and work, and the local environment
Evaluate, for a specific course of action (by a business), its likely impact on sustainability beyond a narrowly defined business case (not examinable)
Understand the role that business plays in achieving the UN's Sustainable Development Goals and critique a predominant focus on delivering short-term financial results, often at the expense of long-term societal and strategic risks
Identify relevant stakeholders in your business environment
Contribute to the community at large through, for example, acts of philanthropy, social responsibility, and environmental stewardship

The **content** that will be covered in this learning unit is:
- Personal citizenship (as part of a local-cultural community, a national community, the African community, or the global community and contributing to the achievement of United Nations Sustainable Development Goals (UN SDGs) in a personal capacity)
- Professional citizenship (Professional ethics, Professional behaviour, Business ethics)
- Corporate citizenship (stakeholder theory, stakeholder inclusivity, stakeholder engagement, business ethics, United Nations Global Compact (UNGC))

The knowledge that is **assumed to be in place** from prior modules includes:
- UN SDGs, UNGC (from CAS3701)
- The South African Constitution and the concept of ubuntu (from CLA1503)
- Professional ethics, professional behaviour, SAICA Code of Professional Conduct (from CAS1501, AUE3761)
- Ethical decision-making, ethics theories (from CAS1501, AUE3761)

1.2. Community and citizenship

A community can be defined as a group of people who share a story that ultimately shapes part of their identity (Lowe 2021). Communities play an important role in bringing people together, providing a sense of togetherness and belonging (Wolf 2022:1). As a future CA, you should be aware of the different communities that you are a part of, how they shape your identity and the rights and responsibilities associated with being a good citizen in those communities.

Citizenship incorporates several different elements but essentially refers to the status granted to the members of a community, together with the associated rights and obligations (Lister 1997:14). In other words, citizenship means that you belong to a specific community and this 'belonging' has certain rights

and responsibilities attached to it. Rights are things you are entitled to, and responsibilities are things that are expected of you.

As an individual, you have communities that you belong to in your capacity (personal citizenship), and your professional capacity (professional citizenship). Organisations, which are legal or juristic persons also have 'corporate citizenship' which denotes the rights and obligations that arise from this status granted to them. We will explore personal, professional, and corporate citizenship in more detail below.

A person is a person through other persons. None of us comes into the world fully formed. We would not know how to think, or walk, or speak, or behave as human beings unless we learned it from other human beings. We need other human beings in order to be human. (Tutu, 2004:25).

1.3. Personal citizenship

Good citizenship in your individual capacity (or good personal citizenship) means modelling the personal values and attitudes that contribute positively to the communities you belong to. Values represent ideal standards of behaviour, and they inform our actions and guide us in how we make decisions in life – some of these values are personal and some are influenced by the social, professional, or cultural communities we are members of (Eccles, 2009:78-80; Sagiv, Roccas, Cieciuch & Schwartz 2017:3).

Below we explore the different communities (local, professional, national, African, and global) to identify the values, rights and obligations that stem from being a member of these communities and the role of a CA within these communities.

1.3.1. Local-cultural community

A local community, as defined by Dictionary.com, is "a social group of any size whose members reside in a specific locality, share government, and often have a common cultural and historical heritage." Members of your local community encompass individuals such as your family and friends, as well as local organizations like schools, businesses, and churches.

South Africa, often referred to as the rainbow nation, is celebrated for its diversity. Our local communities reflect this diversity, bringing together individuals from various ethnicities with distinct cultures, values, traditions, and spiritual beliefs. Let's introduce Ava Dlamini, a first-year trainee who will be joining us on this learning journey throughout the year.

Ava Dlamini
First-year trainee

Hi!
My name is Ava Dlamini. I am 23 years old, and I have just started my articles with New Horizons (Pty) Ltd ('New Horizons') in their office in Johannesburg, Greenstone.
New Horizons is a global firm providing auditing and advisory services to a wide range of clients. I am a South African, and I grew up in a township called Umlazi in Durban. This year I moved to Benoni in the East Rand for work. I have observed that a diverse mix of people live in this area including Black Africans, Whites, Asians and Coloureds. Coming from Umlazi which is mostly Zulu-speaking Black Africans I am still adjusting to the different cultures.

	I'm excited to meet you and look forward to learning together throughout the year!

Activity 1.1 What is a local-cultural community?

Which of the following makes Ava's local cultural community? (Choose all that are applicable)
- o Umlazi, Durban
- o Benoni, Johannesburg East Rand
- o New Horizons
- o South Africa
- o The Zulu tribe
- o Her local church

Solution
- o Umlazi, Durban
- o Benoni, Johannesburg East Rand
- o New Horizons
- o The Zulu tribe
- o Her local church

Activity 1.2 Introduce yourself and your communities

Now that we have met Ava, please also introduce yourself in the Activity 1.2 discussion forum. Tell us a bit about who you are and name at least four communities that you are a member of.

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Participation in your local community or being an active citizen is one of the pillars necessary to unlock sustainable development and build social cohesion in South Africa (National Planning Commission 2012:26) as shown in Figure 1.2. below – active citizenry is a core aspect of building social cohesion.
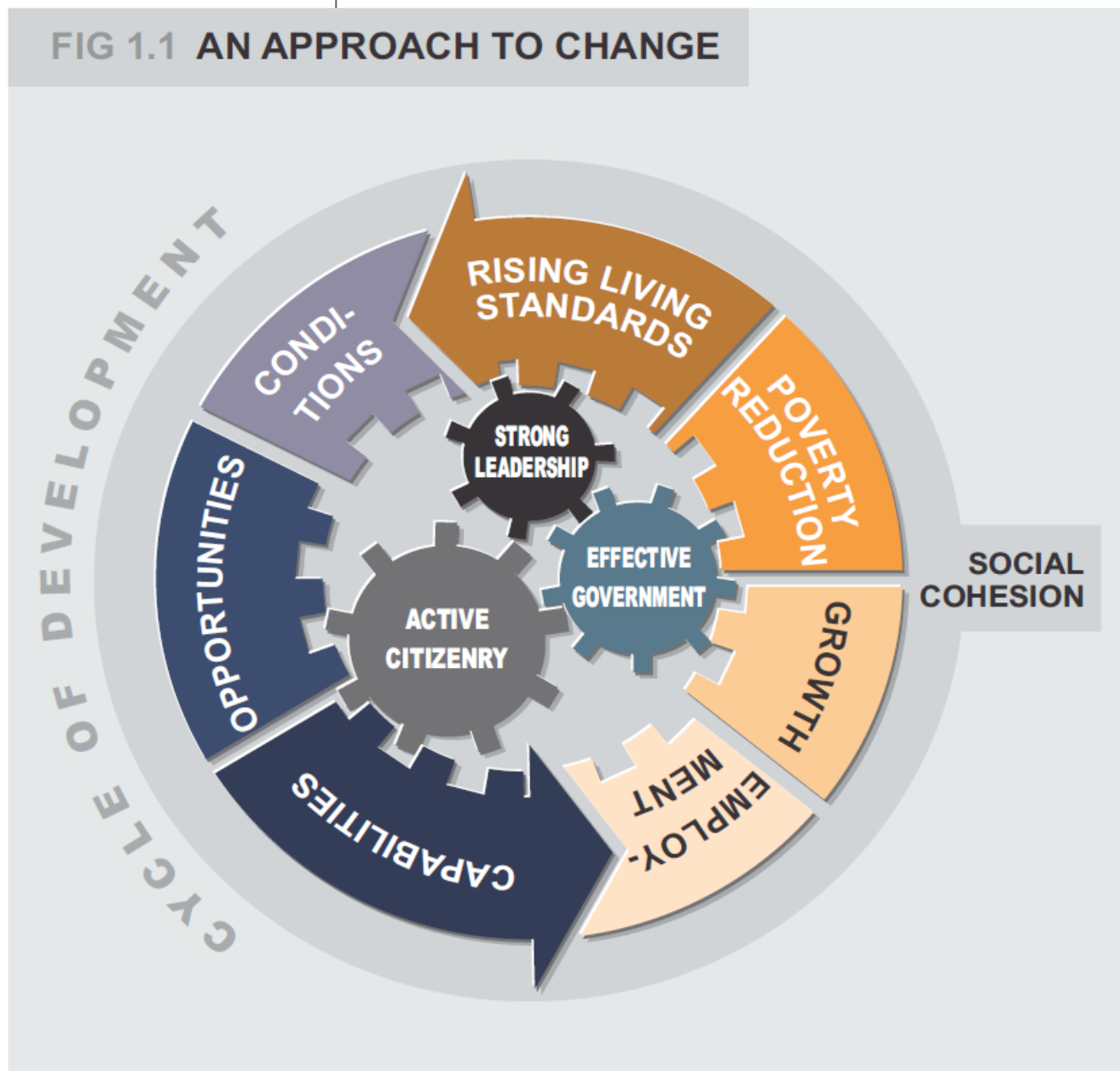

Figure 1.2: Role of active citizenship in nation-building Source: National Planning Commission 2012: 26

Active citizens take charge of their future and act as catalysts for change in their local communities (DAC, n.d.). They understand the challenges facing the communities they live in and hold elected officials accountable or mobilise the local community to solve those challenges (National Planning Commission 2012: 37). Active citizenry requires inspirational leadership that demonstrates the following qualities (National Planning Commission 2012: 474):

- o Leading by example and subjecting yourself to societal rules.
- o Honesty, integrity, and trustworthiness.
- o Being a transformation catalyst.

- o Ability to innovate, voice unpopular opinions and communicate effectively.
- o Tolerance, patience and the ability to listen to diverse views and opinions and change your own assumptions if presented with evidence.
- o Promote inclusion across barriers of class, ethnicity, gender, disability and other factors.

CAs are seen as role models who are expected to behave ethically and protect the public interest (SAICA 2021:14), therefore they are well-positioned to be active citizens who play a leadership role in their local communities by displaying some of the qualities indicated above. This requires CAs to establish a personal value system that is based on ethics which they apply in their decision-making and interaction with others.

Activity 1.3 What are your values?

It's important to be aware of your personal value system and to evaluate if it incorporates some of the values that are important for a CA. Knowing your values provides clarity in decision-making and allows you to act in ways that are consistent with your deepest beliefs and principles. If you are not sure what your values are you can take this test at https://personalvalu.es/

Please share the list of your personal values with your fellow students on discussion forum 1.31.

1.3.2. National community

According to the, a person can become a South African citizen by birth, descent, or naturalisation. Once you are a citizen of South Africa, the Constitution of the Republic of South Africa, 1996 (the Constitution) grants you equal rights, privileges, and benefits of citizenship as well as subjects you to the duties and responsibilities associated with citizenship (section 3).

The Constitution (section 1) indicates that South Africa is founded on the values of:
- o Human dignity, the achievement of equality and the advancement of human rights and freedoms.
- o Non-racialism and non-sexism.
- o Supremacy of the constitution and the rule of law.
- o Universal adult suffrage, a national common voters roll, regular elections and a multi-party system of democratic government, to ensure accountability, responsiveness and openness.

The Constitution also contains a Bill of Rights in Chapter 2 which outlines the rights that all South African citizens enjoy which support the values of human dignity, equality and freedom. It is the responsibility of the state to respect, protect, promote and fulfil these rights. The Bill of Rights is comprehensive in covering equality, human dignity, life, privacy, freedom of religion, belief and opinion, freedom of expression, political rights, freedom of movement and residence, freedom of trade, occupation and profession, labour relations, environment, property, housing, healthcare, food, water and social security, specific rights for children's access to education, healthcare and protection, education, language and culture, access to information, just administrative action, access to courts, and specific rights for arrested, detained and accused persons.

The Bill of Rights is considered the most important part of the Constitution and forms the cornerstone of our democracy in South Africa. It reflects our expectations from the state as well as how we are expected to interact and relate with each other as citizens. The Bill of Rights focuses on the rights of citizens; however,

we should be aware that implicit in our rights are also our responsibilities as human beings and citizens of South Africa (Department of Basic Education 2011:2)

Whilst the Constitution doesn't have a list of responsibilities to accompany these rights, the Department of Basic Education (2011) compiled a [Bill of Responsibilities](#) which outlines the respective obligations that correspond with the Bill of Rights.

This bill of responsibilities indicates that associated with the right to South African citizenship are the responsibilities to:
- o   Obey the laws of the country,
- o   Ensure that others also obey the laws of the country and
- o   Contribute our part to make South Africa a great country.


Therefore, it constitutes a social contract between the state and its citizens. The state is obligated to respect, protect, promote, and fulfil the rights outlined in the Bill of Rights. In reciprocation, citizens are expected to adhere to the law and actively contribute to nation-building. Consequently, citizens agree to relinquish certain individual freedoms by complying with the country's laws in exchange for the social benefits enshrined in the Bill of Rights. Figure 1.3 illustrates the various components contributing to a robust social contract. The efficacy of this contract hinges on trust between elected officials and citizens, with both parties having confidence in the other's commitment to upholding their respective responsibilities. Additionally, through active citizenship, citizens play a crucial role in holding elected officials accountable for fulfilling the promises outlined in the Constitution.

Figure 1.3: Redefining the Social Contract in Africa Source: Nordic Africa Institute (2020).
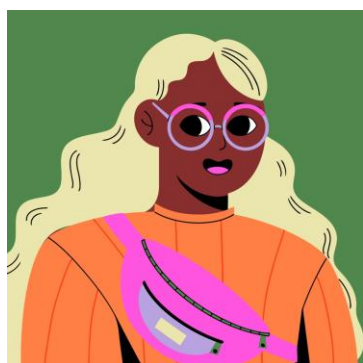
Ava Dlamini
First-year trainee

Since I started working at New Horizons, I am now officially a taxpayer! Did you know that taxes from individuals contribute to about 73% of total government revenue? I am excited to be contributing to the country's fiscus because I know that I benefited from the infrastructure and services provided by the government.

But to be honest, I am concerned about how much money is lost in the system due to corruption, and I don't always agree with how the government chooses to spend taxpayers' money. Did you know that about 47% of government revenue is spent on public sector salaries and wages?

I have seen some news articles saying that the social contract in South Africa is broken like this one: https://mg.co.za/thought-leader/opinion/2021-01-31-the-social-contract-is-broken/ and https://www.dailymaverick.co.za/opinionista/2021-07-18-sas-social-contract-has-been-fraying-for-years/ I am curious about whether you agree or disagree with this view.

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Activity 1.4 Is the South African social contract broken?

Use this article and at least two other resources to argue whether the social contract in South Africa is broken or not. Write your argument in MS Word in the form of a news article which can be submitted to an online news publication. Submit your article online under Activity 1.4.

The role of CAs in building a great country is encapsulated in the quote below from the Auditor-General of South Africa (AGSA):

"A country's chartered accountants are responsible for its economic health and fighting corruption by promoting transparency and efficiency. This responsibility demands that we be above reproach in our conduct, be it in our roles as leaders, or simple conscientious citizens of this young democracy." Tsakani Maluleke (AGSA) (Source: https://www.sage.com/en-za/blog/the-role-of-accountants-in-building-a-better-country/)

CAs are part of organisations, which are key private partners in ensuring economic growth and sustainable development in South Africa. CAs are also external auditors, holding those charged with governance in organisations accountable and ensuring the financial sustainability of organisations. In these roles, CAs can act as change-makers to build better organisations that ultimately benefit the whole of society and restore trust in the social contract in South Africa.

"External auditing plays a crucial role in maintaining transparency, accountability, and trust within the social compact. By assessing the accuracy and reliability of financial information, external auditing has far-reaching effects on the social compact, influencing both individual and institutional behaviour. In simple terms, one could say that auditors are enablers of the social compact." Imre Nagy (IRBA CEO) (Source: https://irba.co.za/news-headlines/general-news/university-of-johannesburg-public-lecture---imre-nagy)

1.3.3. African community

Africa is a diverse continent but can be said to share a common cultural identity that can be captured through the values of Ubuntu. Ubuntu is a unifying concept which provides a useful guide for how Africans should aspire to behave wherever they might be in the world. It calls us to express compassion, reciprocity, dignity, and humanity in our interactions with others. Ubuntu can be defined as a moral quality of a person or a worldview which supposes that all persons are interconnected (Gade 2012:487). One of the passages in Gade's study (2012:492) described Ubuntu as a worldview that "stresses the important of community, solidarity, caring and sharing…advocates a profound sense of interdependence and emphasizes that our true human potential can only be realised in partnership with others." The Zulu maxim "umuntu ngumuntu ngabantu" meaning "a person is a person through other persons" encapsulates the essential meaning of Ubuntu.

Africa is divided into 54 recognised countries, but the need for collaboration in addressing some of the continental challenges has given rise to regional economic communities as well as organisations such as the African Union (AU). The African Union (AU) is an important continental body launched in 2002 to increase cooperation and integration of African states to promote growth and economic development in Africa. The AU's vision is: "An Integrated, Prosperous and Peaceful Africa, driven by its citizens and

representing a dynamic force in the global arena." (African Union, n.d.) The AU's Agenda 2063 has the following aspirations:

- Aspiration 1: A prosperous Africa based on inclusive growth and sustainable development.
- Aspiration 2: An integrated continent, politically united and based on the ideals of Pan-Africanism and the vision of Africa's Renaissance
- Aspiration 3: An Africa of good governance, democracy, respect for human rights, justice and the rule of law
- Aspiration 4: A peaceful and secure Africa
- Aspiration 5: An Africa with a strong cultural identity, common heritage, shared values and ethics
- Aspiration 6: An Africa, whose development is people-driven, relying on the potential of African people, especially its women and youth, and caring for children.
- Aspiration 7: Africa as a strong, united, resilient, and influential global player and partner.

CAs are global leaders in their personal capacity and through the organisations they work for and can play a role in the achievement of the above aspirations, especially the goals associated with aspirations 1, 3, 6 and 7:

Aspiration	UN Agenda 2063 Goals to achieve the *specific* Aspiration
A prosperous Africa based on inclusive growth and sustainable development (1)	1. A high standard of living, quality of life and well-being for all 2. Well educated citizens and skills revolutions underpinned by science, technology and innovation. 3. Healthy and well-nourished citizens 4. Transformed economies and jobs. 5. Modern agriculture for increased proactivity and production 6. Blue/Ocean Economy for accelerated economic growth. 7. Environmentally sustainable climate and resilient economies and communities
An Africa of good governance, democracy, respect for human rights, justice and the rule of law (3)	1. Democratic values, practices, universal principles for human rights, justice and rule of law entrenched. 2. Capable institutions and transformed leadership in place at all levels
An Africa, whose development is people-driven, relying on the potential of African people, especially its women and youth, and caring for children (6).	1. Full gender equality in all spheres of life 2. Engaged and empowered youth and children
Africa as a strong, united, resilient and influential global player and partner (7).	1. Africa as a major partner in global affairs and peaceful co-existence 2. Africa takes full responsibility for financing her development.

1.3.4. Global community

As an individual, you are part of a global community. This community is made up of all the countries of the world. Technology and globalisation have resulted in an interconnected and interlinked world where events in one country can affect the whole planet; the COVID-19 crisis is one such example. Some of the challenges facing humanity today such as climate change and poverty are at a global scale and require

combined global efforts to overcome. This means individuals, societies and nations that share common interests and concerns should work together to look for solutions to some of the global challenges.

"The point is that human rights are universal, but so are the duties and responsibilities to meet those rights. This is what the framers of the International Bill of Rights, and all of the other international human rights treaties, sought to achieve. This is the only way that the notion of human rights makes any sense." (Department of Basic Education, 2011:11)

The future CA needs to be a person who understands and is aware of the world and their place in it i.e. a global citizen. Global citizens explore the world, respect people of all races, cultures and religious beliefs and display values such as care, compassion, empathy, honesty, trustworthiness, curiosity and independence (Haievska, 2023).

Global citizens are active in their local community and work with others to make the world more peaceful, sustainable and fair. They explore the world and respect people of different races, cultures, and religions who live in it. Values such as caring, compassion, empathy, honesty, trustworthiness, helpfulness, curiousness, independence, and valuing diversity are essential for a global citizen. (https://www.wcia.org.uk/blogs/volunteers/what-makes-a-good-global-citizen/). Being a global citizen promotes political, social and economic awareness and leads to individuals who can have effect more meaningful and large-scale change in society.

To focus the world on global challenges and set targets for addressing these, the United Nations Sustainable Development Goals (UN SDGs) were adopted in 2015, to achieve the set targets by 2030. You can watch this video for a quick summary of the UN SDGs:

https://youtu.be/xubK4T9Nc8A?si=MYfKmDbc6-dGyP9

You can contribute to the achievement of the UN SDGs in your personal capacity by taking small steps.

Acitvity1.5 What can you do to contribute to the achievement of the UN SDGs?

Review the Lazy Persons guide to saving the world which contains actions that you can take to contribute to the achievement of the UN SDGs. Choose some of the actions listed and commit to doing them consistently for this year. Share which one you chose with a brief explanation of why you personally chose these SDGs in the Activity 1.5 discussion forum.

1.4. Professional citizenship

Chartered Accountants form a professional community bound together by a shared dedication to advancing the field of accountancy. Upon achieving the Chartered Accountant qualification, you'll become a member of the South African Institute of Chartered Accountants (SAICA) and proudly bear the designation of "CA(SA)." SAICA membership entails specific rights and obligations, such as the privilege to use the CA(SA) designation and adherence to the SAICA Code of Professional Conduct (SAICA CPC).

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At its core, professional citizenship means you are willing to accept the responsibility for the present and future state of the accountancy profession. You are an active participant in growing and promoting the profession and you support the vision of the accountancy profession with your time, energy and money.

Read the LinkedIn article linked below which explains what professional citizenship is and how we can show up as accountants who have a broader impact on society:
https://www.linkedin.com/pulse/professional-citizenship-unveiling-superhero-within-jacques-van-wyk/

1.5. Corporate citizenship

"Corporate citizenship is how a company exercises its rights, obligations, privileges, and overall corporate responsibility within our local and global environments." Boston College for Corporate Citizenship (online)

King IV defines corporate citizenship as "…the recognition that the organisation is an integral part of the broader society in which it operates, affording the organisation standing as a juristic person in that society with rights but also responsibilities and obligations. It is also the recognition that the broader society is the licensor of the organisation" (IODSA, 2016:11).

Companies exist in an ecosystem and through corporate citizenship they are being held accountable not only for financial performance but their environmental and social impact. Corporate citizenship is more than corporate social responsibility (CSR), it's a fundamental rethink of how an organisation generates value not just for shareholders but all other stakeholders.

Organisations have multiple stakeholders and use various resources to fulfil their vision and mission. As good corporate citizens, organisations are expected to meet social, legal, ethical and economic responsibilities whilst using resources strategically to generate value in the short, medium and long term (Source: SAICA CF and https://www.investopedia.com/terms/c/corporatecitizenship.asp.) Chartered accountants are expected to help organisations firstly act as good corporate citizens and secondly report on how they use resources to generate value over time.

Organisations can also participate and contribute to the achievement of the UN SDGs through the United Nations Global Compact (UNGC) which was created to support global companies that are committed to human rights, labour, and the environment and are against corruption. The focus for organisations is on these four pillars which are supported by the Ten Principles as illustrated in Figure 1.4. Companies can register and become part of the UNGC and commit to adopting business practices and strategies that align with the UNGC's Ten Principles. CAs can play a role in organisations by bringing an awareness of UN SDGs and the UNGC Ten Principles.

Figure 1.4 Ten Principles of the UNGC Source: United Nations (n.d.)

  Ava Dlamini First-year trainee	New Horizons' values include integrity, innovation, respect, teamwork, and professionalism. They have a very diverse workforce, so I work with people of all races and cultures from South Africa and other countries for those clients that have international branches. I find it interesting to interact and learn about different cultures from colleagues who are different from me, and I have learnt that respect is important when having these conversations. A Senior Manager at New Horizons said she's been tasked with registering the firm with the UNGC. She found out that in a historic move for South African and African academia, UNISA became a signatory to the United Nations Global Compact (UNGC) on the 17th of January 2007 (UNGC) and asked me to do some research about this and propose a plan of how the New Horizons could contribute to any of the Ten Principles under the UNGC. As a starting point, she provided the UNISA UNGC Communication on Engagement Report for 2022 (https://www.unisa.ac.za/static/corporate_web/Content/UNGC/Documents/2021%20Unisa%20COE%20Report.pdf)

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Activity 1.6 UNGC Principles Application

Using the UNISA report as a basis and based on your research of other accounting and auditing firms, discuss how New Horizons could contribute to addressing the Ten Principles of the UNGC. You should come up with at least two strategies under each Principle. If you are currently in employment, consider how your current employer can contribute to the attainment of the UN SDGs by integrating the UNGC Ten Principles into their strategy and operations. Write your answer in MS Word as an email in response to the Senior Manager and upload it under Activity 1.6

In their various roles in the organisations that they work for, CAs can advocate for change and encourage organisations to make better choices that can ultimately be good for the 3Ps of profit, people and the planet. This article (https://www.sage.com/en-za/blog/the-role-of-accountants-in-building-a-better-country/) suggests the following six ways that accountants can be change-makers in their organisations:

Set an example.	Advocate for data integrity and access to information.	Help businesses make sense of ESG and sustainability.
Volunteer to lead an ethics or anti-corruption programme or compliance at your workplace. Speak out against unethical behaviour or noncompliance. Influence and encourage everyone to adopt the organisation's Code of Conduct.	Support / initiate digital transformation in your organisation to enable access to accurate data that can inform decision-making.	Encourage organisations to factor in Environmental Social and Governance (ESG) in their decision-making processes.
Step into the role of Chief Value Officer.	**Exercise moral courage.**	**Embrace technology.**
Put on your strategic and advisory roles when evaluating financing, investment, and business process transformation decisions. Bring maximum value for the organisation as well as society through the best use of the six capitals (human, natural, financial, manufactured, intellectual and social).	Always use your professional judgment and carry out your work with due care and diligence. Report any irregularities, challenge questionable practices and hold people accountable.	Advocate for strong IT controls and good IT governance to protect the confidentiality, integrity and availability of information.

1.6. Conclusion

In the preceding content, we explored the various communities influencing personal citizenship. At the grassroots, we examined the local-cultural community—a collective of individuals and organizations sharing a common geographical location and cultural or historical heritage. Emphasizing active citizenry, inspirational leadership, and a solid personal value system, we underscored the pivotal elements of good citizenship within this local-cultural context.

Moving to the national level, we acknowledged the constitutional rights enjoyed by all, accompanied by the corresponding duty to adhere to the nation's laws and contribute to the betterment of South Africa. The concept of a social contract between the state and its citizens was introduced, prompting reflection on its

status in South Africa. Chartered Accountants (CAs), in their professional capacities, were identified as contributors to national progress by advocating transparency, efficiency, and the fight against corruption. Particularly within auditing, CAs play a crucial role in fostering societal trust and safeguarding the public interest, thereby strengthening the social contract.

Considering South Africa's place within the African continent, we recognized the collective identity shared with other African nations. The value of Ubuntu was presented as a guiding principle for aspirational behaviour. The African Union's (AU) role in achieving sustainable development, as outlined in Agenda 2063, was explored, emphasizing the potential impact of ethical and responsible CAs as leaders.

Shifting focus globally, we highlighted personal participation in the global community as a global citizen, emphasizing contributions toward attaining the UN Sustainable Development Goals (SDGs) by 2030 to address global challenges. Subsequently, we delved into the concept of professional citizenship, outlining the expected values and attitudes that CAs are required to embody. Finally, a brief overview of corporate citizenship and the role of organizations in society concluded our exploration.

1.7. Graded Assessment: Community Impact Project

As aspiring CAs, we can choose to contribute positively to our communities using our knowledge, skills and experience to solve some of the problems that we see in our local communities.

Objectives:
- Understand the needs of your local community (research skills, communication skills, empathy)
- Use your knowledge, skills and experience to contribute to a local small business or non-profit organisation (citizenship, critical thinking)

Note: This Community Impact Project will run for the year to provide time to fully engage in it and apply yourself. This project will run over the following phases, please note the different due dates:

Phase	What is expected of you	Due Date
1. **Research**	Identify a small business or non-profit organisation in your community. Understand their mission, vision, goals, financial situation, and challenges.	Assignment 1: **06 May 2024**
2. **Community needs analysis**	Identify which community needs the organisation is serving.	
3. **Financial analysis**	Conduct a financial analysis of the organisation – analyse financial statements, and budgets to identify areas for cost savings or revenue generation.	
4. **Recommendations**	Develop recommendations on how the organisation could better serve the community and improve its financial position based on the financial analysis and community needs analysis.	Part of final summative Assessment at

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Phase	What is expected of you	Due Date
5. Presentation	Prepare a PowerPoint presentation to be presented live to a panel. In your presentation – include a slide **reflecting** on what you learnt from the Community Impact Project and how you think your recommendations would impact the organisation and community.	the end of the year: Date to be confirmed

How you performed in the project will be assessed using the following rubric for your presentation.

Criteria	Excellent (4)	Good (3)	Satisfactory (2)	Needs improvement (1)
Research	Comprehensive understanding of the organization and its mission.	Good understanding of the organization and its mission.	Basic understanding of the organization and its mission.	Limited understanding of the organization and its mission.
Financial analysis	Detailed and accurate financial analysis. Identifies key areas of strength and weakness.	Good financial analysis. Identifies some areas of strength and weakness.	Basic financial analysis. May miss some key areas of strength and weakness.	Limited or inaccurate financial analysis.
Community needs analysis	Thorough assessment of community needs. Uses multiple sources of data (at least 4).	Good assessment of community needs. Uses some data (at least 3).	Basic assessment of community needs. Limited use of data (2 sources used).	Limited or inaccurate assessment of community needs (1 or none).
Recommendations	Clear, realistic, and detailed recommendations. Directly addresses community needs and financial situation.	Good recommendations. Mostly addresses community needs and financial situation.	Basic recommendations. Some connection to community needs and financial situation.	Limited or unclear recommendations. Little connection between community needs and financial situation.
Presentation	Clear, engaging, and well-organized presentation. Uses visuals effectively.	Good presentation. Mostly clear and organized. Some use of visuals.	Satisfactory presentation. May lack clarity or organization. Limited use of visuals.	Poor presentation. Lacks clarity and organization. Little or no use of visuals.
Reflection	An insightful reflection on learning and community impact. Makes connections to module outcomes and material.	Good reflection on learning and community impact. Some connection to module outcomes and material.	Basic reflection on learning and community impact. Limited connection to module outcomes and material.	Limited or superficial reflection. Little or no connection between module outcomes and material.

1.8. Additional (non-compulsory) resources

o Article discussing how you can be an active citizen: https://www.goodthingsguy.com/opinion/10-tips-to-be-an-active-citizen-and-creating-positive-change-in-south-africa/
o Former President Thabo Mbeki's "I am an African" speech: http://afrikatanulmanyok.hu/userfiles/File/beszedek/Thabo%20Mbeki_Iam%20an%20African.pdf
o Article on ethics within the accountancy profession: https://www.accountancysa.org.za/ethics-answering-the-call-to-ethical-behaviour/

1.9. References

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