Previously we have determined that there may be a link between the distinguishing characteristics of a professional and the appointment criteria for the junior accountant position at Professional Development Bank Limited.

In this practical example I want to show you the link for one of the distinguishing characteristics. After that I want you to try and link the other distinguishing characteristics with the appointment criteria for the junior accountant as part of your assignment 4 in the classroom reflection in section 2.4.2.

But we will get to that a bit later.

For now, let’s look at an example.

One of the appointment criteria that “Professional Development Bank Limited” has set for a competent junior accountant is that the individual should have an attitude of ethical behaviour with integrity.

To which of the following distinguishing characteristics of a professional would you link this appointment criterion?

Will you link it to sound theoretical knowledge?

No.

Why not?

Because sound theoretical knowledge relates more to the fact that the junior accountant should have knowledge of very specific subject content.

Would you perhaps link it to professional body membership?

No.

Why not?

Because professional body membership will be when the junior accountant is a member of AAT (SA).

Will you link it to pervasive qualities and skills?

Maybe.

Why?

Because pervasive qualities and skills relate to “things” like your professionalism, ethical behaviour, if you are a life-long learner and whether you can effectively communicate.
So yes.

The appointment criteria set for a competent junior accountant of an attitude of ethical behaviour with integrity could fall in the distinguishing characteristic of “pervasive qualities and skills” because it relates to ethical behaviour.

However…

What about the distinguishing characteristic of “compliance with a professional code of conduct”?

It could also fall into this distinguishing characteristic.

Why?

Because most likely if the junior accountant is a member of AAT (SA) he or she will have to comply with the code of conduct of the AAT (SA) which will include ethical behavior and integrity.

Can you see how I reason and that there is not really a right or wrong answer?

The right or wrong lies in my reasoning.

That is how I want you to critically think and reason throughout your studies at UNISA.

However, the day that you get your degree does not mean that you stop to critically think and reason.

You always have to critically think and reason about everything in business.

This is the name of the game “critical thinking” which by the way is also a pervasive quality and skill.

So, we have now identified that there is a link between the appointment criterion that the bank set for a competent junior accounts of “should have an attitude of ethical behaviour with integrity” and both the distinguishing characteristics of a professional of pervasive qualities and skills and compliance with a professional code of conduct.

From our example we have not yet critically though and reason whether or not the distinguishing characteristics of “intensive academic education and practical training”, “assessed competency” and “delivering a service” could also represent the appointment criteria of “should have an attitude of ethical behaviour with integrity” of the junior accountant.

I want you to now go and map the remainder of the distinguishing characteristics of a professional the way that I have critically thought and reasoned. You have to map only the appointment criterion of “Should have an attitude of ethical behaviour with integrity” for the junior accountant to the remainder of the distinguishing characteristics that I have not mapped in this practical example.
Do you think you can do that?

Come on you can at least try.

Always remember trying is better than nothing.

That is then now the end of this practical example in an attempt for us to get real!

I now want you to go to the classroom reflection in section 2.4.2 to finish the example as part of your assignment 4.