

Building on purposive interpretation outcomes to discern occupational practices from interview-to-the-double results

Construyendo en los resultados de la interpretación intencional para discernir las prácticas ocupacionales a partir de los resultados de la entrevista al doble

Onesmus Ayaya*

<https://orcid.org/0000-0001-9801-4299> (ORCID iD)

University of Limpopo (South Africa)

Ayaya, O. (2024) Building on purposive interpretation outcomes to discern occupational practices from interview-to-the-double results. *Journal of Management and Business Education*, 7(3), 526 - 551.

<https://doi.org/10.35564/jmbe.2024.0029>

*Corresponding author: onesimas.ayaya@gmail.com

Language: English

Received: 06 Jun 2024 / Accepted: 11 Oct 2024

Acknowledgements. I want to thank Prof Dr Marius Pretorius and Dr Mutakha Kangu, who exposed me to interview-to-the-double and purposive interpretation as qualitative inquiry techniques.

Funding. The author received no financial support for this article's research, authorship, and/or publication. The author used his savings to meet the costs.

Ethical Statement. The corresponding author confirm that data collection for the research was conducted anonymously, and there was no possibility of identifying the participants from the present write-up. The Corresponding author further confirms that the research data reported in the paper were obtained from informants who gave informed consent after explaining the treatment of the provided data. Data collection was undertaken after necessary ethical clearances from the relevant ethics committee of the University of Pretoria.

Declaration of conflicting interests. The author declared no potential conflicts of interest with respect to the research, authorship, and/or publication of this article.

CRedit author statement. Onesmus Ayaya: Conceptualisation, literature review, research design and methods, field research, discussion of results, conclusions and recommendations, drafting of the manuscript, and revision of the manuscripts.

ABSTRACT

Studies leading to revised teaching and learning in business have relied on survey questionnaires without recognising multi-party data collection and evaluation procedures. The study demonstrates how the interview-to-the-double (ITTD) approach builds on the purposive interpretation (PI) results in documenting regulated occupation practices to discern a qualification framework. Recent arguments have been made to develop business rescue practitioner capabilities through short skills development programmes (SSDPs) as continuing professional development (CPD) mechanisms. The advocacy for the use of SSDPs to develop practitioner talent in the field recognises the limitations of prior development of practitioners. The study employed the ITTD, a

qualitative inquiry approach promoting practice theory, to obtain results on occupational practices in a regulated environment with 11 professional organisations. The occupational practices determine the occupation's teaching and learning outcomes. The results and conclusions are based on ITTD data collected from practitioner sessions. The practice theory's tenets guided the assessment of the opportunities to build the ITTD data collection procedures on PI results to document occupational practices needed for the learning and development of business rescue practitioners. The findings show that business rescue practitioners have 11 categories of occupational tasks constituting occupational areas of corporate renewal work. The investigation argues that corporate renewal or rehabilitation practices are unified, outcome-oriented, and enacted practices requiring a distinct competency framework. The paper argues that the ITTD approach can methodically verify occupation practices premised on legal prescripts. The study verified occupational tasks traceable to specific training disciplines not addressed in the SSDPs or in the previous practitioner training. The study illustrates the opportunities to build ITTD procedures on purposive PI results to address problems associated with surveys in practice documentation in the management curriculum development. The rush to use survey instruments to make a case for occupation-specific learning and development programmes provides misleading results if the PI and ITTD-generated data do not complement results from survey procedures. Documenting practices in a regulated occupation requires multiple data collection approaches to determine learning competencies.

Keywords. business rescue, interview-to-the-double, purposive interpretation, practice theory, competences

RESUMEN

Los estudios que han conducido a la revisión de la enseñanza y el aprendizaje en los negocios se han basado en cuestionarios de encuesta sin reconocer los procedimientos de recopilación y evaluación de datos entre varias partes. El estudio demuestra cómo el enfoque de la entrevista al doble (ITTD, por sus siglas en inglés) se basa en los resultados de la interpretación intencional (IP, por sus siglas en inglés) para documentar las prácticas ocupacionales reguladas. Recientemente se han esgrimido argumentos para desarrollar las capacidades de los profesionales del rescate empresarial a través de programas cortos de desarrollo de habilidades (SSDP) como mecanismos de desarrollo profesional continuo (CPD). La defensa del uso de los SSDP para desarrollar el talento de los profesionales en este campo reconoce las limitaciones del desarrollo previo de los profesionales. El estudio empleó el ITTD, un enfoque de investigación cualitativa que promueve la teoría de la práctica, para obtener resultados sobre las prácticas ocupacionales en un entorno regulado con 11 organizaciones profesionales. Las prácticas ocupacionales determinan los resultados de enseñanza y aprendizaje de la ocupación. Los resultados y conclusiones se basan en los datos de ITTD recopilados de las sesiones de los profesionales. Los principios de la teoría de la práctica guiaron la evaluación de las oportunidades para construir los procedimientos de recopilación de datos de ITTD sobre los resultados de PI para documentar las prácticas ocupacionales necesarias para el aprendizaje y el desarrollo de los profesionales del rescate empresarial. Los resultados muestran que los profesionales del rescate empresarial tienen 11 categorías de tareas ocupacionales que constituyen áreas ocupacionales del trabajo de renovación corporativa. La investigación argumenta que las prácticas de renovación o rehabilitación corporativa son prácticas unificadas, orientadas a resultados y promulgadas que requieren un marco de competencias distinto. El artículo argumenta que el enfoque de ITTD puede verificar metódicamente las prácticas de ocupación basadas en prescripciones legales. El estudio

verificó tareas ocupacionales trazables a disciplinas de capacitación específicas que no se abordaron en los SSDP ni en la capacitación previa de los profesionales. El estudio ilustra las oportunidades de construir procedimientos de ITTD sobre la base de resultados intencionales de PI para abordar los problemas asociados con las encuestas en la documentación práctica en el desarrollo del currículo de gestión. La prisa por utilizar instrumentos de encuesta para defender programas de aprendizaje y desarrollo específicos de la ocupación proporciona resultados engañosos si los datos del indicador de rendimiento y del ITTD no complementan los resultados de los procedimientos de encuesta. Documentar las prácticas en una ocupación regulada requiere múltiples enfoques de recopilación de datos para determinar las competencias de aprendizaje.

Palabras clave. rescate empresarial, entrevista al doble, interpretación intencional, teoría de la práctica.

INTRODUCTION

Eleven occupational groupings have their members serving as business rescue practitioners (hereinafter “practitioners”) in the corporate renewal space of South Africa (SA). Researchers have tried to understand practitioners’ competencies (Pretorius, 2014; Rajaram & Singh, 2018) to guide the development of training programmes. To date, investigations on practitioners’ competencies recognised practitioners as a source of practice without incorporating data from the ITTD approach. Ayaya (2022, p. 81) has contributed to the debate and illustrated how practices cannot be crafted from single-party data collection and analysis procedures. The research findings and conclusions reported thus far have come under scrutiny. For instance, Ayaya (2021b) has criticised single-party data collection and analysis procedures that do not respect the imperatives of a regulated occupation. In the present paper, we argue that the ITTD approach (explained later) ameliorates the limitations of survey questionnaires and can build on purposive interpretation (PI) outcomes to develop learning and development outcomes in business, management and law fields. Ayaya and Pretorius (2021b) contend that the PI approach to practice documentation acknowledges the nature of the practices in promulgated laws, as is the case of practitioners.

The corporate rehabilitation proceedings are underscored in South African (SA) corporate law as actions leading to restoring the economic fortunes of a company registered in terms of South Africa’s Corporate Law (Act No. 71 of 2008, hereafter “the Act”) to a solvent and going-concern basis. The SA corporate law recognises financially distressed to be insolvent and illiquid. The legal acts restoring a rescue business’s fortunes entail:

- (i) Conferring the rescue business temporary management and control;
- (ii) Granting the affected company provisional deferment on the creditors’ rights against the business assets and
- (iii) Framing and realising a business rescue (BR) plan to restore the fortunes of the fiscally troubled company.

Ayaya and Pretorius (2021a) contend that Chapter 6 of the Act does not mention work activities or training disciplines connected to BR practices. However, Section 138 of the Act further requires a practitioner to be a member of a professional organisation recognised by the South African Qualifications Authority (SAQA) and hold the Companies and Intellectual Property Commission (CIPC), the regulator, licence. The holder of the CIPC’s practitioner license should be in good

standing to occupy a director position after meeting the requirements of section 69(8) of the Act. Court cases have also shown that the practitioner can not have a relationship with a rescue company bedevilled by conflict of interest.

Ayaya (2022, p 125) shows PI results on obligations and rights of affected persons that can be taken to inform possible tasks in a corporate rescue process. Therefore, the present study builds on PI results that acknowledge practitioners promote regulated corporate rehabilitation practices. The study used ITTD procedures to comprehend practitioner practices and emergent training areas better. We focus on occupational practices because the regulator requires those who lead a business rescue operation to hold professional certification with any of the 11 professional organisations recognised by the regulator (Ayaya, 2021b). The researcher organised the rest of the paper as follows:

- (i) The problem statement.
- (ii) The practice theory and occupational practices.
- (iii) The research questions.
- (iv) The research methods.
- (v) The study findings and discussion.
- (vi) The study conclusion and practical implications.
- (vii) The study's limitations and directions for future research.

PROBLEMS STATEMENT

The exploration was done because the CIPC established a tendency to source practitioners from 11 professional organisations to lead BR proceedings (Ayaya & Pretorius, 2021a; CIPC, 2022; Madigoe & Pretorius, 2022) but without a qualification framework registered in terms of the SA skills development legislation. The learning and development framework requires a qualification programme linked to documented occupational practices. The CIPC-licensed practitioners increased from 199 in 2019 to 472 in March 2022 (CIPC, 2022). The improved work volume indicates the growth of practitioner numbers (Table 1). Ayaya(2022) argues that regulated occupations have peculiarities that can be understood from PI data and managed to identify corporate renewal tasks from a chain of obligations and rights of affected persons. The characterisations of practitioners' licensing conditions fail to clarify the occupation's practices, training areas, or competencies. Prior to the work of Ayaya (2022), corporate renewal experts' tasks, activities, and associated competencies have been explored in the scholarly narratives (Mphuthi, 2019; Pretorius, 2014; Rajaram et al., 2018).

Ayaya (2022, p. 38) showed how practitioners from different professional organisations qualify to lead the BR proceedings. Voller (2022) provides the practitioner licensing classifications that show 55.6 per cent of practitioners on the CIPC register held lines falling under the junior practitioner category. Licensing categorisation implies that junior experts have a path to grow into the experienced expert license category. It remains to be seen how practitioners holding junior practitioner licenses can be developed to become accomplished practitioners with a coherent training regime. A coherent training regime needs to be improved and would require a certification programme that recognises occupational practices in a registered qualification. The required professionalism under Chapter 6 of the Act weakens if a coherent training regime is not articulated. Consequently, the question guiding the present investigation is: How can the PI results inform the ITTD procedure to document BR practices and practitioner training areas? We further explore the question: What BR practices can verified from ITTD data and PI results?

Table 1. Work volume from corporate rehabilitation proceedings

Month	YEARS											Total	Mean
	2011-2012	2012-2013	2013-2014	2014-2015	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022		
April	0	30	39	24	42	25	16	18	28	18	20	240	24
May	5	45	50	39	33	40	27	41	26	59	38	365	37
June	28	26	37	34	21	36	43	27	33	30	18	315	32
July	25	23	47	43	67	40	23	39	35	44	18	386	39
August	38	59	49	66	56	45	33	29	27	16	37	418	42
September	81	55	26	42	34	29	41	30	31	36	51	405	41
October	27	47	45	44	57	34	33	22	36	30	32	375	38
November	42	56	28	34	55	32	47	18	29	33	33	374	37
December	59	18	14	25	21	22	18	20	11	14	10	222	22
January	67	14	35	31	22	23	25	26	26	30	22	299	30
February	43	44	31	24	47	28	32	48	47	30	21	374	37
March	28	50	32	49	38	31	30	31	44	33	47	366	37
Total	443	467	433	455	493	385	368	349	373	373	347	4780	434
Permitted BR filings	(61)	(27)	(24)	(42)	(12)	(6)	(5)	(32)	(15)	(6)	(9)	(242)	(23)
BR ended	<u>(320)</u>	<u>(298)</u>	<u>(269)</u>	<u>(250)</u>	<u>(288)</u>	<u>(184)</u>	<u>(82)</u>	<u>(130)</u>	<u>(128)</u>	<u>(76)</u>	<u>(136)</u>	<u>(2206)</u>	<u>(184)</u>
Active as of 1 April	<u>62</u>	<u>142</u>	<u>140</u>	<u>163</u>	<u>193</u>	<u>195</u>	<u>281</u>	<u>187</u>	<u>230</u>	<u>291</u>	<u>202</u>	<u>2335</u>	

Source: Researcher's synthesis of the regulator's annual report

LITERATURE REVIEW RESULTS

The theory underpinning business rescue practices

Practice theory (PT) is about how conduct emerges from how the relevant community is organised. The PT enjoyed focus from organisation and management studies researchers who used it as a notional framework to communicate practice tenets (Wilkinson & Kemmis, 2018; Nicolini & Monteiro, 2017; Xu et al., 2021). BR proceedings have practices that constitute a part of the management sciences. Consequently, the PT can be used to explore how the PI results can inform ITTD data collection and analysis, leading to documentation of occupational practices. Johnson, Adkins and Chauvin (2020) contended that theory offers indicators that help determine data collection and analysis procedures. Our interim thoughts were that research on practitioner practices could benefit from data collected through the ITTD that builds on PI results. The assumption was that the burden was on the practitioners to explain legislated tasks to affected parties who require the services in the business rehabilitation process.

The PT was developed from the enquiries of integrated practices (Nicolini & Monteiro, 2017; Alpenberg & Scarbrough, 2021). Practitioner knowledge, tools, activities and services are familiar but diverse and appear non-goal structured when investigated in a setting with 11 professional organisations. PT contends that knowledge is constructed by considering practitioner interface with contextual problems that call for exploring alternatives (Bednarek, Wyborn, Cvitanovic, Meyer, Colvin, Addison, & Leith, 2018). Nicolini (2017) argued that PT has yet to become a unified theory because it comprises a set of theories that use materials, descriptions of ideas or aspirations, and competencies to explain the practice. Ideas and aspirations are evident in the policy documents preceding the promulgation of the Act. Deliberations held with the Portfolio Committee on Trade and Industry (PCTI), a parliamentary oversight structure, shed more light on the aspirations.

Knowledge commanded by a practitioner becomes active when the practitioner confronts tasks in the work environment during task performance. Knowledge and experience relate to the occupation environment and reveal the capabilities and practices of practitioners (Feldman, 2020). Consequently, a community of practice (CoP) concept has been developed to provide a mechanism for sharing occupation practices (James, Ren, and Halkier, 2018). Stappert (2020) found that practitioners are inclined to construct practice meaning within a CoP. Therefore, a CoP provides an organisational structure within which practitioners' outlooks and schemes are demonstrated (McGrath, Liljedahl & Palmgren, 2020).

Methodological opportunities from the interview-to-the-double approach

Chevalier and Buckles (2019) observed that participatory action research (PAR) procedures can be used to document and advise on reinventing occupation practices. The PAR research framework can collect practice data using observations, joint planning and interviews (Parsons et al., 2020). We were constrained to use practice observation because the work environment did not allow for the use of novices on BR assignments or participation in work sessions of practitioners on business rescue assignments. However, building on PI results to undertake the ITTD procedure data permitted us to retrieve qualitative data on occupational practices. Questionnaires (Dalati & Marx Gómez, 2018) (Parsons et al., 2020) and interviews (Edward et al., 2019; Wishkoski, 2020) do not allow researchers access to practice data. Building on PI results helped the researcher to recognise BR proceedings as regulated practices (Madigoe & Pretorius, 2022; Rosslyn-Smith et al., 2019) before embarking on ITTD.

The PT supplied lenses for confronting practice issues within the 11 professional organisations' settings in South Africa. Business and management education educators acknowledge legal and accountancy practices are much older than the BR practices (Madigoe & Pretorius, 2022; Ayaya & Pretorius, 2021a) to permit practice observation techniques in documenting practices. After understanding PI results, the observed early development of BR practices could only enable non-practitioners to sense superior occupational practices through the ITTD sessions with practitioners. The implications of these findings are significant, as they provide

a unique perspective on occupational practices. PI results were obtained through intra-documentary and extra-documentary purposive interpretation of selected documents, complemented by BR existence understood from decided court cases. The ITTD presumes practitioners' leading corporate renewal is a source of occupational practices. The researcher could have documented occupational practices from a community of practices (CoP) had they existed (Strømme & Hansen, 2017) among the 11 professional organisations. There are no operational CoPs, given the existence of 11 professional organisations supplying experts licensed as practitioners (CIPC, 2022). Practitioners drawn from the 11 professional organisations (CIPC, 2022) may have an insufficient understanding of restricted practices, providing successes and failures in the BR process. Practitioners can perform BR proceedings without demonstrating their tasks and services. Therefore, building ITTD data collection and analysis efforts on the PI results acknowledged the importance of multi-party integrated data collection and analysis in practice documentation. The aim is to link documented practice data to practitioners' learning and development activities.

The PT literature discusses data collection methods such as field observation (Moser & Korstjens, 2018), the PAR (Chevalier & Buckles, 2019), and expert self-reports (Wolff, Baumann, & Englert, 2018). Using self-reporting by practitioners would have detached the research from the BR practices, and direct field observation would have blocked the researcher from accessing the data behind the practitioners' outlook and occupational techniques. A related reasoning can be advanced against the use of the PAR. The PAR's associated data collection targets participants' self-determination and transformation to encourage participants to reflect on the improvements they have experienced (Keahey, 2021). Building ITTD data collection efforts on the PI results gained from the educated collaboration with BR practices formulated from a PI of Chapter 6 of the Act, contents of engagement letters, and court cases.

The usefulness of the ITTD is credited to the work of Nicolini(2009)). Nicolini (2009) offered the ITTD construct, as developed from psychological studies, to facilitate the conduct of organisational management practice studies. The researcher agreed to use the ITTD procedures because interviewee-practitioners were expected to interpret Chapter 6 of the Act each time they accepted a rescue assignment. The ITTD required the practitioners to consider the researcher as a preferred alternate for the concluded BR appointment, and the practitioner was then instructed to issue work directions to the researcher as a preferred substitute. The directions covered what to do, how to do it, why to do it, and what we needed to know to fulfil the practitioner's mandate outlined in the service engagement letter. The ITTD sessions shaped a shared understanding of meetings between the researcher and the interviewee-practitioner. Given the situation, the researcher sought clarity from the interviewee-practitioner regarding information requirements, work outputs, and tools of the corporate rehabilitation trade.

RESEARCH METHODS

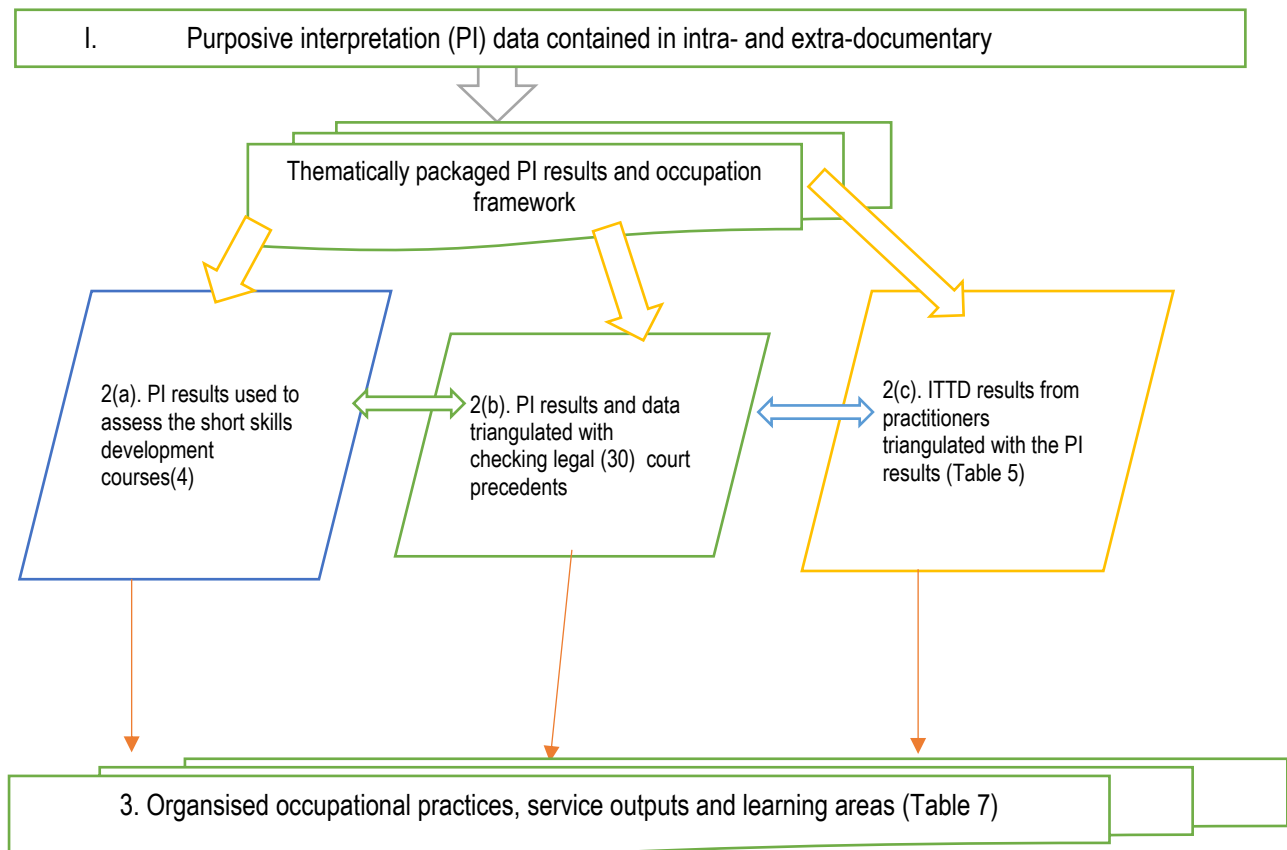
Research design and choice of case study research

The summary in Figure 1 shows how the ITTD approach builds on the PI results. The PI and ITTD approaches fall within the constructivist paradigm. Research on occupational practices must follow an approach that produces qualitative data that can be inductively synthesised. The deductive approach would have met a constrained purpose because the study did not seek to test hypotheses (Woo, O'Boyle & Spector, 2017) or an existing theory. Inductive procedures mesh well with interpretivism in qualitative investigations (James et al., 2018). Xu et al. (2021) argued that inductive investigative procedures allow discoveries to surface from the significant thematic message on occupation practices. We chose to document BR practices from those who have led corporate renewal assignments in a regulated manner. This approach embraces the researcher's constructivist philosophical stance that acknowledges practices to be constructed from the work of practitioners.

The research design (Figure 1) illustrates how ITTD data collection procedures can be built on the PI results using a case study research strategy (CSR). The data collection tools required the phenomenon to be

investigated in authentic surroundings. The interpretive paradigm supported this design choice and used triangulation to investigate the regulated corporate renewal practices using diverse data sources (Alharahsheh & Pius, 2020). The interpretative paradigm asserts that knowledge is socially structured and that occupational practitioners can receive its core (Woo et al., 2017).

Figure 1. The path of developing building ITTD results from PI results



Source: Author's synthesis of the study context and the practice theory perspectives

Case study research strategy and units of analysis

Ebneyamini, Sadeghi and Moghadam (2018) noted that CSR is a prevalent strategy in evaluation studies. The present study used demonstrative CSR because the designed outputs and guiding questions were specific to the SA's regulated corporate renewal environment. The PI results were on the promulgated SA laws. The CSR strategy has features that include a defined case subject, definite case boundaries, the conceptualised aim of the study, diverse data sources to give evidence, improved setting description, and interpretations concentrating on study suggestions (Alpi & Evans, 2019; Thomas, 2021). The present illuminating case study pertained to South Africa's 11 professional organisations that exhibit non-integrated practices. The ITTD directives, the CIPC-issued practice notes, the PI results, and training documents constituted the units of analysis. Practitioners respond to rescue clients' needs. Therefore, the research instances required access to data describing the occupational practices inherent in the BR workplace and classroom learning. There were manifold units of analysis, which varied depending on the data collection method (Alpi & Evans, 2019). Practitioner work directives during the ITTDs mirrored the occupational practices. PI results were obtained at the legislative policy level (Bogers, Zobel, Afuah, Almirall, Brunswicker, Dahlander, & Ter Wal, 2017), while ITTD data guided the analysis of practices at a practitioner level.

Data collection from the interview-to-the-double approach

The data collection efforts involved the ITTD sessions with interviewee-practitioners and a review of the contents of the short skills development courses. The study of an occupation's practices started by depicting the case context (Yin, 2018). The ITTDs with interviewee-practitioners were selected using random sampling. We worked with randomly chosen practitioners who had handled 30 randomly selected court cases. Each court case selected as part of the PI results had its practitioners linked to it. The interviewee-practitioners were asked to participate because the instructions formed a part of units of analysis whose results could be triangulated with other data sources (court cases, SSDPs, practice work outputs, policy documents, and legal prescripts). The paper is about building ITTD on a PI of legal prescripts. Business rescue, as provided for in corporate law, involves courts. In the purposive interpretation approach, the researcher first worked with relevant policy documents, including promulgated statutes and court cases. The researcher raised findings at this level before looking at messages from the practitioners' work instructions. After the PI findings, the researcher approached the practitioners linked to those court cases to participate in the interview-to-the-double (ITTD) sessions. No court case on business rescue reported does not have a business rescue practitioner linked to it.

The meaning of PI results

The PI results are from a purposive interpretation approach to interpreting promulgated laws that look beyond the ordinary meaning of the words in an Act of Parliament and at the purpose and aspirations behind it. The PI results looked at the Act as a skeleton of the business rescue law for the judges to shape out over time. Courts and legal academics developed an approach to interpreting legal prescripts (Eskridge, 2017). Cannon (2021) provided specific principles and rules for interpreting legal prescripts, and employing these principles and regulations resulted in the PI approach (Du Plessis, 2011). Figure 1 required us to rely on PI data results to build ITTD sessions. The PI results followed these principles and rules to determine the rescue tasks, activities, and services emerging after considering the ITTD data. The PI approach is premised on the practitioner occupation being in a regulated practice area that emanates from the promulgation of the Act (Madigoe & Pretorius, 2022). One consequence of regulating BR tasks and services is that judicial institutions have interpretation and judicial review powers. The courts use their powers and the PI approach to strike down enacted laws inconsistent with the legislative intent (Masur & Posner, 2018)

Meaning of the interview-to-the-double in the data collection process

We asked the practitioners to provide detailed directions to help the researcher substitute the practitioner in a way that inhibits other players from realising the interviewee-practitioner's absence. Practitioner tasks are complex (Pretorius, 2013) and ambiguously defined in Chapter 6 of the Act (Ayaya & Pretorius, 2021a). The synthesis of PI results confirmed this. The researcher deemed using ITTD because insiders' shared experiences on BR practices can benefit non-practitioners. The researcher was not a CIPC-licensed practitioner and did not know the practices. Therefore, the researcher required the details of the BR tasks to scope service packs and associated training areas. After building on PI results, delineating the practitioner tasks ended with analysing ITTD's directions from the interviewee-practitioner. The sequenced approach ensured PI results were used to analyse ITTD data and clarify inconsistencies thematically.

The case law on BR proceedings built up during the 12 years leading up to 2023 and was used in the PI results. Given the specifics in court cases, the BR occupation requires more organisation. Some specifics must come from the CIPC and licence experts from SAQA-recognised professional organisations (Ayaya and Pretorius, 2021a; CIPC, 2017). The ITTD believes that practitioners hold authentic and valued data on BR tasks, services, and outputs that can enrich the practice documentation.

Two of the 11 professional organisations supplying experts to lead the BR proceedings revised their competency frameworks after 2011. We had a chance to review the documentation regarding the practices informing the revised competency frameworks of SAQA-recognised professional bodies. Still, there needed to

be a mention of the ITTD in the report on formulating the 2019 Chartered Institute of Management Accountants competency framework, which followed a three-phase approach (Chartered Institute of Management Accountants, 2019). The Chartered Accountancy 2025 syllabus on the SA Institute of Chartered Accountants (2019) website also needs to mention the ITTD. However, the two professional bodies' review of their competency framework and developments refer to the survey and focus group as data collection mechanisms South African Institute of Chartered Accountants (SAICA) (2019).

Population, sampling procedures and sample size.

The regulator's register has 472 practitioners licensed from 11 professional organisations in commerce, law and management (CIPC, 2022). Ninety-eight per cent of licensed practitioners are male. The regulator publishes the list of practitioners each quarter. BR reality also plays out in court cases and the training requested by practitioners. At the start of the fieldwork, the researcher accessed the 435 court cases drawn from www.gnacompas.co.za. Each court case had an associated practitioner, BR plan and other work outputs that were analysed.

The sample size did not matter in the case study situation because the intent was to avoid generalising the findings to the population. The researcher sought to make theoretical propositions (Hennink & Kaiser, 2022; Thomas, 2021). However, Mason (2010) and Hennink & Kaiser, 2022 argue that a sample size of 20 to 30 is suitable to attain the required interview saturation. Building on the PI results, the researchers worked with 20 practitioners (only one female) during the ITTD data collection. The sample size of practitioners was deemed representative, given the selection of court cases used in the purposive interpretation.

Data analysis

When the ITTD data collection procedures started, the practitioner work directions were taken as given and analysed for crucial tasks based on the justifications tabled by the informants. The advanced determination of key themes required us to articulate activities from the instructions and classify them under thematically constructed tasks and information requirements. The researcher continued until clarity about the relevance of each set of activities was visible and could be linked to tasks from PI results discussed in the results and discussion section of the study. This open-minded ordering permitted us to swivel "between evolving data dimensions in the ITTD data" on the occupational practices studied (Xu et al., 2021). The emerging dimensions were compared with the PI results. This helped us evaluate whether the emergent results had precedents in the PI results. Constant comparison in the ITTD data analysis required interpreting each practitioner's directions in contrast to the PI results on the obligations and rights of affected persons.

RESEARCH RESULTS AND DISCUSSIONS

Business rescue professionals' obligations emanate from the affected persons' rights.

The preceding research methods section showed the ITTD data collection was premised on PI results. The PI of the enacted law governing BR practices was the right step to take before holding ITTD sessions with practitioners. The approach called for a step-by-step process to discern practitioner tasks, activities, and services. Determining practitioner obligations and the rights of affected parties by reading through the seven chapters of the Act was the logical starting point. Working through the Act and regulations constituted intra-documentary PI. Chapter 6 of the Act was the most relevant because it documents the rights of affected parties and practitioner obligations (See supplemental Tables accompanying this paper). The practitioner must respect the rights of affected parties. Therefore, it is a basis for comparing ITTD-generated data and PI results to document the practices during the BR process, as done later in the presentation of the findings.

Purposive interpretation results from intra-documentary materials.

Chapter 6 of the Act has 28 sections and 127 sub-sections, containing 131 sentences and 10 383 words. The Act's sections used in the intra-textual exposition are summarised in supplemental Tables. Column three in supplemental Table 1 includes the comments from the practitioners who showed the researchers the importance of commanding knowledge of specific provisions of the Act. The importance placed on the sections of the Act appears in the supplemental Tables and is corroborated by the topics taught in the short skills development programmes (SSDP) referred to in the discussion of the ITTD results.

Tables 2 and 3 depict the summary of obligations. Special attention was paid to the use of 'or' and 'and' when generating the obligations in Table 2. These two words are remarkable conjunctions in English, and obligations were considered to exist even when 'or' is used in the provisions. We focused mainly on the sentences that showed directors, practitioners, or companies were required to fulfil certain performance obligations. In the sub-sections with 'or', it was understood that there is a voluntary act, which counts as an obligation. However, when 'and' is used in the prescript, there is no choice for the practitioner, company, or director. The rights of the affected parties in Table 3 and practitioner obligations in Table 2 indicate the magnitude of work the practitioner should be ready to shoulder. The extent of work shouldered by a practitioner cannot be confused with other professional services a practitioner may provide. The obligations and rights are evident in the different phases of the BR process (Table 4). The practitioner's obligations are mostly in Parts C and D of Chapter 6 of the Act. The employees' rights are prominently featured in Table 5, which synthesises work instructions from practitioners into occupational tasks, services and outputs.

Table 2. Practitioner obligations as per the Act

Party	Chapter 6 of the Act's parts				Aggregate
	A	B	C	D	
Practitioner	6	57	30	90	183
Director	9	28	0	0	37
Company	42	5	6	4	57
	57	80	36	94	277

Source: Researchers' purposive interpretation of Chapter 6 of the Act

Table 3 presents the corporate rehabilitation process stages as synthesised from Chapter 6 of the SA's corporate law, which has four parts. Parts A to D of Chapter 6 deal with business rehabilitation (Tables 2 and 3) as set out in sections 128 to 154. Section 155 deals with a compromise offer to creditors. Table 3 presents the results from analysing Parts A and D of Chapter 6. After considering the affected parties' rights, the practitioner has the most obligations covered in Part A of Chapter 6 of the Act. The results in Tables 2 and 3 laid the foundation for investigating the following questions: What are the BR practices (tasks, activities, and services)? What does it mean for a practitioner to be an officer of the court? The Act does not provide detailed practitioner activities and outputs and does not provide information that a practitioner must use to achieve work outputs. However, we gained insights into practitioner activities from the ITTD work directives and qualitative document analysis of the decided court cases. The interviewee-practitioner provided the researcher with insights regarding the relevance of each intra-documentary reference to the practitioner's work. The obligations in Table 2 define legislated tasks a practitioner must shoulder. The subsequent ITTD sessions clarified the outputs associated with such obligations.

Table 3. Affected persons' rights served by practitioners

Stakeholder	PARTS of the Act				Total
	A	B	C	D	
Member of staff	X	X	80	90	170
Creditors	X	X	67	0	67
Investors	X	X	X	4	3
Affected parties	350	160	148	190	700
Practitioner direct obligations per Table 2)	59	88	36	94	277

Source: Researcher's purposive interpretation of Chapter 6 of the Act.

The general powers and duties of the practitioners are contained in sections 134, 135, 136, and 137 of the Act. In addition, section 140 of the SA corporate law gives the practitioners all-inclusive powers to deal with those in governance at the rescue company. The practitioner can remove staff and make appointments to existing vacancies. However, practitioners can only remove and appoint staff when they command a knowledge of the Labour Relations Act (Act No. 66 of 1995; hereafter referred to as the "LRA") or when they need more people management skills. The practitioner must formulate a rescue plan for the company (Phases II and III in Table 4). According to sections 75 and 77 of the Act, the practitioner commands the same responsibilities as a director. Corporate law demands that directors competently handle company affairs with due care and skill. Consequently, practitioners must act with sincerity to steer the company to recovery.

Table 4: The stages of the corporate renewal process

BR phase	Parties	Description & finding
Stage I: Origination of the corporate renewal process	The corporation or the affected person.	The commencement of the corporate renewal process is defined as the right of the corporation or any affected person. The practitioner is not involved.
Stage- II: Transition into business rescue proceedings	The <i>enterprise</i> , the CIPC, and the <i>practitioner</i>	Subsequent to the commencement of the corporate renewal process, several compliance commitments must be fulfilled within set deadlines. The compliance commitments are shouldered by the corporation and/or the practitioner.
Stage III: Oversight of financial activities, compliance, and reporting obligations	The <i>corporation</i> , <i>directors</i> and <i>practitioner</i> or the affected person that started the proceedings	There are commitments to be fulfilled by the affected persons, the business and the practitioner after the corporation has been transformed into a corporate renewal process. The practitioner exercises controllership- manage and control the corporation's business contracts and fiscal affairs.
Stage IV: Provision of information to affected persons	Affected persons have rights to information from the <i>practitioner who must enable access</i> .	The practitioner is obligated to meet the affected parties' right to participation and access to information. Access to information is consistent with the constitutional requirements.
Stage-V: Realisation through plan implementation	Concerned parties, directors and the <i>practitioner</i> . The practitioner directs the implementation.	The practitioner is obligated to realise the business plan after its authorisation. Concerned persons have the right to make an offer to acquire the interests of the claimants to save the business operations.

Specific orders for the practitioner to act in a certain way are contained in section 141 of the Act. After being appointed, the legal obligations call on the practitioner to investigate the rescue corporation's business and financial affairs. After doing so, the practitioner is called upon to evaluate the corporation's rehabilitation prospects. Other prescribed actions emanate from the due diligence and appraisal findings regarding the corporation's continued existence prospects. Legal requirements of this nature point to occupational practices and practitioner obligations that must be considered when determining whether the members of the existing professional bodies have the necessary gravitas to shoulder the demands of sections 140 and 141 of the Act. This is not what happens with turnaround management regimes set up in the United States (US), United Kingdom (UK), Canada, and Australia (Pretorius and Du Preez, 2013)

Because the rights provided under Parts C and D of Chapter 6 of the Act relate to affected persons, the practitioner must ensure the rights of the affected persons are respected. The competencies of a practitioner must be at a level where practices do not violate the rights of affected persons. The reviewed court cases referred to sections of the Act that give affected persons the power to approach the courts for redress. The number of BR cases handled by courts and the rescue proceedings initiated (Table 1) indicates the reality of occupation practices in SA. We established from decided court cases that the regulated corporate renewal process under Chapter 6 of the Act is not just another management advisory service area to be added to the suite of services clients enjoy from members of the 11 professional organisations (Ayaya & Pretorius, 2021a). The court cases (30) reviewed show that the practitioner is an officer of the court. As court officers, practitioners are part of the SA judiciary system. Practitioners are tasked to contribute to the functioning of the legal mechanisms that forge the application of Chapter 6 of the Act. Simultaneously, this means tracking the sincere interests of all persons affected by the regulated corporate renewal process.

PI results from extra-documentary materials.

The extra-documentary materials used to derive PI results relied on data sources that included such as the Department of Trade, Industry and Competition (DoTIC) policy guidelines, references to international law instruments, the recorded history of judicial management review, the 1973 Companies Act, draft corporate rehabilitation plans prepared by practitioners appointed under Chapter 6 of the Act, the SA constitutional provisions, and randomly selected court precedents after 2008. These sources and their relevance in deriving PI results are included in Supplemental Table III. The interviewee-practitioner provided the researcher with comments regarding the importance of each reference used in the PI results.

Evolving occupational practice from PI results

The PI results from intra-textual and intra-textual materials revealed that a CIPC-license practitioner is required to do the following:

- (i) The practitioner must shoulder financial management responsibilities. The practitioner must undertake the solvency and liquidity tests in section 4 of the Act and ensure that affected persons understand the working capital cycle in corporate renewal.
- (ii) The practitioner undertakes the operations management role in collaboration with the team of workers. This involves evaluating the daily operations and information flow to affected persons.
- (iii) The practitioner must design and implement resource augmentation measures, including adjusting the pricing strategy. This requires evaluating the business's price-setting practices and exploring innovative ways to make the corporation's products or services charming to the market participants it serves.
- (iv) The practitioner can recommend changes to the rescue corporation's range of products or services and consider the potential for the scope of amalgamation or growth consistent with a legally viable alternative.
- (v) The practitioner can formulate a marketing strategy by evaluating the business's existing marketing approaches used in existing markets to spot new market prospects.

-
- (vi) Human capital management calls on the practitioner to explore whether the rescue corporation has the right team to implement the approved plan. In this instance, the practitioner works within the boundaries of the LRA to facilitate staff redundancy, outplacement, recruitment, and development.

The evolving PI results lead to the investigation of the consistency of practices from PI procedure with work instructions from the practitioners. The researcher examined the question of consistency in the following subsection from ITTD results.

Results from the practitioners during the interview-to-the-double.

The interviewee-practitioner was given the following instructions:

“Assume the researcher has to act in your place as a newly appointed practitioner. No room exists to contact the researchers after issuing work directives or instructions. Provide directives on the tasks the researcher, as your double, should perform in your absence. Indicate the work outputs you expect your double to achieve”.

Following the instructions, we asked the practitioners to list information sources the double must use to execute the interviewee-practitioner instructions. The interviewer received verbal instructions from the interviewee-practitioner and clarified the instructions using the PI results and the information list in the instructions. The interviewee-practitioner directed the double to templates or other relevant information to execute the work directives. The interviewee-practitioner’s work directives collated data on professional practice and how the services and associated tasks inform it.

Practitioner practice documentation research required understanding the intricacies of practitioner tasks using the results of the ITTD and PI. The ITTD results covered the perspectives of practitioners. This approach enjoys support from Kearney and Sinha (2018), who maintained that professionalism is about experts having the means to structure their work in a disguised system of self-restraint. Consequently, the documentation of the practitioner practices was positioned to incorporate well-known claims in professionalism and competency construction regarding practitioner services, tasks, and mandates. Embracing PI provided a systematic, rigorous approach to analysing the Act to document services (Table 7) and practitioner tasks and mandates. Underlying this study was the need to guide the regulator and professional bodies on practitioners’ training.

The affected person’s rights listed in Chapter 6 of the Act create practitioners’ obligations. When designing a BR plan, practitioners undertake to formulate strategic actions that bring occupational practices to the fore. When identified, occupational practices can direct the activities that need to be included in the practitioner’s learning and development. The practitioners’ practices can potentially inform a competency framework necessary to inform continuing professional development events (DoTIC, 2020) and assess those seeking practitioner licences.

The status of practitioners and their practices

The ITTD approach used in the present study was designed to determine practitioner tasks, activities, and service packs. The practitioner tasks seem visible to observers but reveal little about the BR process inputs. Practitioner practices are not shared publicly except when court cases are filed against practitioners. The detailed practices are ‘owned’ by the practitioners for their competitive advantage.

The practitioner tasks and activities that emerged from the ITTD are summarised in Table 5. Column 1 contains tasks as understood from the PI results, and column 3 gives the clarity obtained from the interviewee-practitioners. Column 2 of Table 5 provides work directives to the double (the researcher). The researcher endeavoured to construct the work outputs in column 4 for each work directive or a set of work directives.

Indicative learning and development areas emerged from the occupational tasks derived from the PI and ITTD results. The justifications for instructions from practitioners and the list of information provided to help the double-implement instructions pointed to learning and development areas such as stakeholder relations management. Other training areas include strategic leadership, financial reporting, corporate finance, business finance, business statistics, business law, human capital management, operations management, organisational development, and management accounting. These evolving practitioner training areas still need to be fully

addressed in the SSDPs designed to serve as continuing professional development events (DoTIC, 2020) for practitioners.

Table 5. Occupational tasks, services and outputs

Tasks derived from PI results	Activities apparent from interviewee-practitioner directions	Motivations provided by informants	Developing services or outputs from ITTD directions
I. Exercise managerial control of the business and financial affairs.	<i>Command gravitas</i> by building trust, ensuring participation during deliberations, obtaining the involvement of affected parties, preparing meeting packs to address the interests of the affected parties, and guiding the meetings.	Establishing gravitas is important because the practitioner works with others during the 'taking of management control'. This helps to establish practitioner authority and power. Part of the power is in the field of technical knowledge.	<ul style="list-style-type: none"> • Letters of appointment and contracts • Template on action lists and minutes.
	Receive signing powers on bank accounts, assume payment approval, request daily cash balances and forecasts, receive the list of assets and liabilities, request for claimants to confirm their liabilities, and receive receivable listing and age analysis.	This is about establishing financial control and bringing cash flow decisions within the close purview of the practitioner. Information on financial matters should flow from the central point of command.	<ul style="list-style-type: none"> • Reconciliations of balances at the bank • Reconciliations of the receivables and creditor balances. • Cash flow statements • Inventory controls
II. Clarify roles with those in governance and establish responsibilities.	Establish responsibility centres as you advise management and directors of changing roles, prepare a delegation of authority, inform employees of their rights, and sensitise affected parties.	This should be done to improve communication and collaboration during the BR process. Create a central point of command for communication of rescue matters.	<ul style="list-style-type: none"> • Delegation of authority document. • Role and responsibility matrix. • Minutes of meetings. • Revised employment contract.
III. Analyse and evaluate the feasibility of the rescue company.	Establish the causes of financial distress, determine future demand for company products and services, evaluate the pricing and other marketing ingredients, audit human and physical capacity, develop a business and financial model, determine funding requirements, carry out business process mapping, establish cash flow position, document solvency and liquidity position, given know liabilities.	Practitioners are required to establish business prospects for the rescue company as per Section 141 of the Act. Consequently, the practitioner investigates and confirms business viability when investigating the company's affairs.	<ul style="list-style-type: none"> • Business model • Report on findings from the investigation of the affairs. • Indicative marketing strategy. • List of liabilities. • Report on internal control environment weakness • Recommendations on the fit between the business unit's plan and the company strategy. • Human resource and asset management plans. • Minutes of meetings with directors. • Communication with CIPC.

IV. Undertake stakeholder relations management.	Draft the agenda and notices for different meetings with affected persons; hold meetings with affected parties; prepare minutes of meetings; draft a stakeholder relations management plan. Communicate frequently to inform affected persons of the progress.	Affected parties have rights that create obligations for the practitioner. Meetings are necessary to obtain data, clarify roles, and enhance cooperation and collaboration as the practitioner establishes control. Frequent communication inhibits the growth of the grapevine and builds trust.	<ul style="list-style-type: none"> • Stakeholder relations plan. • Communication plan • Minutes and notices of meetings. • Meetings' documentation pack. • Constitution of Committees of Affected Persons.
V. Assume operations management of the rescue business.	Monitor the operations of the rescue company, hold meetings with operational staff, oversee daily operations, exercise control on logistics and stores, and establish a protocol for the use of company facilities.	Taking control of the business will require supervision. BR process cannot succeed without the presence of the practitioner.	<ul style="list-style-type: none"> • Monitoring and evaluation framework. • Minutes of operational team meetings. • Daily cash settlement plans • Procurement plans
VI. Execute due diligence on the business.	Investigate the affairs of the rescue company by obtaining particulars regarding sureties and litigations pending before the courts. Contingent liabilities should be known.	Specific business data is needed for the practitioner to understand business and verify the company's prospects. Determine the style of the rescue and cooperation required.	<ul style="list-style-type: none"> • Listing of key contracts. • Confirmation of the company's level of indebtedness. • List of court cases against the company.
VII. Carry out reporting and analysis.	Undertake a verification of data integrity on customers and assets, establish cash status, prepare a statement of financial position, and create a workable financial model, given the business model.	Practitioner decision-making is dependent on the judgment made based on accounting numbers and business strategy.	<ul style="list-style-type: none"> • Cashflow forecasts • Statement of financial position • Draft business and financial models • Projected statement of profit or loss.
VIII. Prepare for organisational development.	Undertake interventions in human resources, identify key employees, assess their capabilities, deploy process champions, and determine key positions, given the company's unique selling proposition.	Create a team for the execution of daily operations through delegation of authority. Make human capital development the centre of the company's rescue.	<ul style="list-style-type: none"> • Performance contracts for key position holders. • Processes re-engineering blueprint. • Human resource plan.
IX. Formulate a corporate renewal plan and receive its authorisation from the affected persons.	Draft a corporate rehabilitation plan, including the salient features provided under the law. Provide relevant annexures to give more details arising from the "investigation of the affairs" and obtain directors' statements.	Section 150 and Section 140 require a business rescue plan as a different output of the Practitioner process.	<ul style="list-style-type: none"> • Notices for the meetings with affected persons. • Draft a corporate rehabilitation plan. • Corporate rehabilitation plan resolution and minutes to adopt the plan.
X. Look for and acquire post-commencement funding to finance the corporate renewal plan.	Explore compromise with creditors and enter an arrangement with shareholders, draft a capital structure plan, quantify funding needs in a capital structure	Financially distressed companies require new capital injections.	<ul style="list-style-type: none"> • Post-commencement finance plan. • Needs assessment • Market plan

	plan, and evaluate the costs of each source.		
XI. Confirm gravitas and observe enacted processes and requirements.	Ensure compliance with procedures, issue notices in the prescribed manner, regularly report to build trust, stick to times, take responsibility, counter bullying incidents, and remain impartial.	The precedents reported in the case law on corporate rehabilitation do not allow for partial compliance.	<ul style="list-style-type: none"> • A draft schedule of activities. • Templates for meetings and notices.

Source: Researchers' synthesis of instructions from the practitioners

The outcome of focusing on the 'what', 'how' and 'why' in the instructions is shown in Table 5. We used 'zooming out' to improve internal validity or trustworthiness. Two researchers undertook the recording of instructions, analysed the selected court cases, and reviewed the BR plans and templates referred to by practitioners. Based on our experiences with field procedures and the PI results, we created the list of practices shown in Table 5. Table 5 emerged from a series of iterations. When an instruction contained an obscure activity, we used the practitioner obligations from the PI results to judge and justify an activity's inclusion.

We transferred verbs indicating actions and linked them to analysed obligations to categorise tasks (column 1 of Table 5). Column 2 of Table 5 shows the phrases with verbs picked from the instructions. The verbs in the instructions in column 2 indicate activities that lead to specific outputs. Grounded theory principles (Charmaz and Thornberg, 2021) were useful when combining the PI and ITTD results. Ground theory principles maintain that the researcher develops theoretical explanations about occupation practices based on data collected. Collecting and analysing the PI and ITTD data, we argued that documented practices are a sound basis for developing an accreditation framework.

The main instructions (column 2 of Table 5) describe the activities that translate tasks to outputs. We did not rank instructions from the 12 practitioners; instead, we used the instructions to get additional information on legislated practitioner obligations before creating the 11 task categories. Each category emerged based on the number of times it came up in the PI and ITTD results. Interrelationships were identified among the 11 categories of tasks. The 11 task categories do not require validation at this stage. However, because they can be used to inform accreditation regulations, the attributable consultative process will demand validation of the 11 tasks before they can be used in an accreditation framework. Legislative compliance cross-cuts all other tasks and contributes to the required practitioner gravitas.

The interviewee-practitioner work directives listed information required during a BR process. The tasks are broad in description and require unpacking. For example, taking 'management control' required us to determine its operational meaning and discern activities included in 'management control'. Specific outputs were not attached to tasks but to activities drafted from interviewee-practitioner instructions. Instructions from the practitioner requiring the double to access the annual audit report, the memorandum of incorporation (MOI), banking information, and returns to the SA Revenue Service pointed to practices that were later seen as indicative of practitioner learning and development areas.

As shown in column 2 of Table 5, activities are verb-oriented, but specific nouns are used in phrases such as 'establish the cause of business decline'. Column 2 of Table 5 synthesises the work directives received from practitioners. A requirement to calculate a liquidation value is specific and has a direct output; therefore, column 4 in Table 5 flows from the researcher's observations regarding the role played by extra-textual PI materials. There are implicit tasks in the provisions summarised in PI results. The tasks include management control, investigating the affairs of the rescue candidate, and preparing and implementing a BR plan. The practitioners confirmed these tasks and double-used the constant comparison to place the instructions under one of the task

classifications based on the practitioner obligations summarised in PI results. Compliance with legislative requirements was evident in the interviewee-practitioners' instructions and the reviewed court cases.

Table 5 shows the outcomes of the scrutiny of practitioner tasks and activities linked to outputs. Table 5 also shows the justification for the actions of the interviewee-practitioners. We related the practitioner obligations in PI results to the work directives and the tasks. The practitioners' rationale helped link activities to the tasks shown in the PI results.

The analysed practitioner obligations and interviewee-practitioner work directives showed that the practitioner's tasks are legislative compliance, consulting the affected persons, establishing the viability of the business, preparing a corporate rehabilitation plan, and analysing the feasibility. Underpinning these tasks and their activities are knowledge of strategic market planning, understanding financials, strengths, weaknesses, opportunities, threats analysis, corporate finance, risk management, organisational development, and legal. These were compared to the content analysis results of the four SSDPs (Table 6). The results showed that the absence of documented occupational practices (Table 5) contributes to the poor design and content coverage of the SSDPs. Table 6 shows the contents of the SSDPs, and the researcher established that not all occupational practices are reflected in the SSDPs' contents, which overemphasises the legislative contents of the rescue process.

PI and ITTD data results show that BR in SA differs from turnaround management practised in the United States, United Kingdom and Australia. The findings are consistent with those contained in the work of Pretorius and Du Preez (2013), who argue that corporate turnaround regimes in the USA, UK, Canada, and Australia are driven by those in corporate governance of the ailing business. The four jurisdictions have a unique approach and focus from that of SA because the managerial control functions allocated to practitioners in Chapter 6 of the Act are non-existent. The practices in the four jurisdictions do not require practitioners to exercise managerial control with full directors' obligations as part of corporate renewal responsibilities.

Table 6. Knowledge gaps in the short skills development programmes

Education and training provider	Course title and duration	Content description	Researcher's observations
The University of Pretoria (UP)	Certified Rescue Analyst 5-day programme	Business (taking control, investigating the affairs, preparing the plan, and implementing the plan); Finance (financial analysis, report creation for decision-making); Ethics (the professional and ethical standards within the BR process); and Legal (knowledge of the law is paramount and case law analysis within the Act's guidelines). There is an assessment on day five.	The course materials can be covered in the disciplines listed in Table 7. Five days are inadequate for professional certification programmes. In addition, the programme offering should be registered on the national qualification framework (NQF) so that the participants can earn credits.
University of Johannesburg(UJ)	Short skills development programmes on business rescue (4 months)	Business restructuring procedures and tools; the BR; consequences of BR and rights of affected parties; and BR plan preparation and implementation.	A four-month programme ends in a virtual examination for continuing professional development (CPD) points. The programme disregards significant practitioner competencies because it emphasises Chapter 6 of the Act. The participants are not registered on the NQF to earn credits.
Gribnitz abd Appelbaum (G & A)	Business rescue basic training course offered over three days	Corporate renewal setting; critical success factors; contents of the corporate renewal plan; meetings with affected persons; and support mechanisms and team.	The subject is relevant and points to the competency areas that should be covered in an occupation-specific qualification. The course must be registered on the NQF to attract credits for the participants. At the moment, participants can earn CPD points. The covered subject matter is traceable to disciplines in Table 7.
The University of Southern Africa (UNISA)	Advanced Short Course in business rescue practices offered over five days	Commencement, termination, and general consequences of BR proceedings; compromises in terms of section 155; the practitioner: appointment, removal, duties and liabilities; retrenchment: what employees and employers should know; basic principles of the law of contract; and basic principles of financial management.	Chapter 6 of the Act is covered with limited extra-textual materials. Other legal aspects of taxation, contracts, etc., are not featured in the course delivery. The list of information requirements used in compiling Table 7 requires practitioners to deal with tax and contractual matters.

Source: Researcher's synthesis of interviewee responses and the contents of learner guides.

Table 7. Information requirement during the business rescue process and implicit training areas

Business rescue information requirements		Implicit training discipline
1	Recently approved financial statements	Accounting and Reporting
2	Latest management accounts/Trial Balance	Accounting and Reporting
3	Latest Debtors ageing	Business Finance
4	Latest Creditors ageing	Business Finance
5	Amounts owing to tax authorities	Taxation
	PAYE calculations	
	VAT calculations	
	UIF calculations	
	Normal Tax calculations	
6	Inventory valuations:	Accounting and Reporting
	• Raw materials	
	• Work in progress	
	• Finished goods	
7	Cash on hand or bank overdraft balances	Business Finance
8	List of sureties signed and collaterals given	Business law
9	Asset register with cost price and carrying amounts	Accounting & Reporting
10	Other loans and loan accounts	Accounting & Reporting
11	Any court summons	Business law
12	Details of founding shareholders and promoters	Company law and corporate governance
13	Indication of changes in ownership since inception	Company law and corporate governance
14	Details of changes in authorised/issued capital	Company law and corporate governance
15	Details of acquisitions	Corporate Finance
16	Strategic alliances and partnerships	Strategic management and policy
17	List of existing funders as well as terms and conditions (amount, term, rate and security provided)	Business Finance
18	Memorandum of incorporation, certificates of incorporation, key resolutions	Company law and corporate Governance
19	All company registration forms (CoR forms)	Company law and Corporate Governance
20	List of directors and participations (directorship) in other companies	Corporate Governance
21	Material contracts of dealings between the company and directors/ other related parties	Company law and corporate governance
22	ID copies of directors	Company law and corporate governance
27	Tax Clearance Certificate and /or proof of registration for	Taxation
	• <i>Income Tax and VAT registration</i>	
	• <i>UIF registration</i>	
	• <i>PAYE</i>	
	• <i>SDL registration</i>	
30	Name and contact details of:	
	• auditors;	Company law and corporate governance
	• bank manager;	Business Finance
	• lawyers; and	Company law
	• other advisors	Financial Accounting
31	Disclosure of any lawsuit against the company or any group companies	Financial Accounting
32	Number of staff and manning levels	Human Capital Management
33	Organogram and vacancy rates	Human Capital Management
34	Comprehensive strengths, weaknesses, opportunities and threats (SWOT) analysis	Strategic management

35	Key business dependencies (Key personnel, key customers and key contractors)	Strategic management
36	An electronic copy of a financial model	Corporate finance
37	Year to date Management accounts	Management Accounting
38	Details of liabilities and contingent liabilities	Financial Accounting
39	A detailed bank statement for the past three months/ year (whichever is available)	Financial Accounting
40	Details of insurance arrangements in place, as well as copies of these agreements	Risk management
41	Copies of existing lease agreements	Risk management
42	Off-take agreements, if any	Marketing management and law
43	Copies of contracts with sub-contractors	Contract management
44	Copies of the signed operational lease agreement	Facilities management
45	Key Clients and their addresses	Marketing management
46	Product Description	Marketing management
47	The director's reason for the company landing in the position that it is - needing business rescue	Strategic management and policy
48	Director's plans for how the business can return to liquidity and solvency	Strategic management and policy
49	Members' or shareholders' agreement	Company law and corporate governance
50	Any other agreements not listed above of any nature whatsoever	Business law

Source: Researcher's compilation from interviews with interviewee-practitioners

CONCLUSION

The provisions of Chapter 6 of the Act were subjected to a PI approach to yield PI results. The PI results were then combined with ITTD results to document regulated practice areas for BR occupation currently served by practitioners drawn from 11 professional organisations. The study posited corporate rehabilitation practices from the ITTD data collection procedures that build on PI results. Chapter 6 of the Act created variations to the SA corporate law that deviated from past practices under judicial review provisions of the 1973 Companies Act. The PI results were later used to inform the ITTD sessions with interviewee-practitioners to document occupational practices. The PI results helped establish practitioners' tasks, outputs and services from the legislative intent, practitioner obligations and rights of affected parties. From the case law, the rights of affected persons created more obligations for the leaders of a corporate rehabilitation process. The study provides the meaning of the ITTD procedures and uses them to retrieve corporate rehabilitation practices from practitioners.

The present work was steered by the question, "What confirmation is there for corporate rehabilitation tasks, activities, and service packs that should inform the development of a practitioner professional certification and licensing?" The present work was extended to consider the question, "How can the ITTD procedures benefit from the PI results in documenting occupational practices?" The researcher conducted intra-documentary and extra-documentary analyses as dimensions of the PI approach to discern tasks and work outputs that can be used in business and management training. The intra-documentary PI facilitated the determination of practitioner obligations and affected parties' rights. The extra-documentary PI helped amplify the scope of practitioner work output and services, verified from ITTD data through triangulation. The scope of practitioner work outputs is needed to define learning and development outcomes in higher education programmes in business, management and law.

During the ITTD data collection, it was established that practitioners must respect the subject matter implicit in the extra-documentary provisions. The PI results included evaluating the affected parties' rights in the context of the reported legal precedents and ITTD data to clarify the reality of the corporate

rehabilitation proceedings under Chapter 6 of the Act. Some of these practices are not obvious in survey questionnaires if administered to determine the training areas of corporate renewal professionals. More practitioners' obligations emerged from the court proceedings. The findings on the practitioner's work outputs, tasks, and services are not outlined in the professional organisations' codes of professional conduct and policy statements accessed in the information pack of interviewee-practitioners.

The findings from the ITTD data collection procedure yielded practitioner work directions, which the researcher scrutinised to provide activities, tasks and services. The activities' combinations led to tasks linked to practitioners' obligations and information requirements in Table 7. Integrating PI results into ITTD data findings provided practitioner tasks and knowledge areas not covered in the SSDPs (Table 6).

The present study conceptualised the connection of ITTD data collection approaches to PI results, as in Figure 1. The researcher illustrated the two qualitative inquiry approaches with the help of an illustrative case study research design to document occupational practices, which point to 11 practitioner tasks. The soundness of building ITTD data on the PI results in documenting occupational practices was evaluated using practice theory lenses. Developing professional capability in an occupation is a practice matter. The study confirmed that the illustrated occupational practices are regulated. The PI results provided context to interviewee-practitioners' work directions to the double. The working circumstances of practitioners can change with shifting technology, but the instruments for investigating and documenting regulated occupational practices will remain the same.

Given the study findings, the following recommendations are pertinent:

- (i) Occupational practices should be investigated and studied using multiple data collection and analysis instruments that go beyond a single-party approach.
- (ii) Learning and development outcomes for practitioners should be articulated from documented practices informed by the field results from PI and ITTD approaches.
- (iii) An empirical investigation is needed to advance a practitioner professional accreditation framework premised on the unique service packs associated with BR practices.
- (iv) A dedicated team of subject matter experts should be put together to develop knowledge and practical modules that could constitute a business rescue practitioner occupational-specific qualification. This should be in the learning areas in Tables 6 and 7.

The study has made the following contributions:

- (i) Illustrated how the PI results can be used within practice theory to provide a foundation for interaction, through ITTD approach, with practitioners to document an occupation's practices.
- (ii) It is acknowledged that using the PI results to initiate ITTD data collection procedures is pioneering because the setting of 11 professional organisations needs to rely on what goes on in each professional body to understand occupational practices that can inform learning and development areas.
- (iii) The occupation practices and their implications for designing a qualification framework and training for the illustrative case of SA business rescue are summarised in Table 5.

LIMITATIONS AND FUTURE DIRECTION

Because the illustrative occupation is not configured to permit trainees, future research using the ITTD procedures must work with learning communities with pipeline talent when they are established. This investigation was the first study executed on this subject. Comparable research is to be done

elsewhere to understand corporate rehabilitation practices before the findings can be generalised to other jurisdictions with regulated corporate rehabilitation professional practices. Practitioner practices in the present setting will likely mature over time. Therefore, focus groups and the Delphi technique can be used to test emerging thinking as the occupation practices improve. Focus group conferences could start with practitioners as subject matter experts and include academics commissioned to develop an occupation-specific qualification, starting with learning areas highlighted in Tables 7 and 5. In addition, the present study did not compare perceptions of different professional groupings regarding the desired training areas emerging from the PI, and ITTD approaches to data collection and analysis, given the information required in the corporate rehabilitation process. In addition, the rich qualitative evidence provided in the present study points to the need for future research to also consider including quantitative data through surveys that could help better situate the context of the findings emerging from the qualitative study.

REFERENCES

- Alharahsheh, H. H., & Pius, A. (2020). A review of key paradigms: Positivism versus interpretivism. *Global Academic Journal of Humanities and Social Sciences*, 2(3), 39-43. <https://gajrc.com/gajhss>
- Alpenberg, J., and Scarbrough, D. P. (2021). "Practice theory in a collaborative context". *Journal of Business Research*, 123, 415-422. <https://doi.org/10.1016/j.jbusres.2020.09.046>
- Alpi, K. M., and Evans, J. J. (2019). Distinguishing case studies as a research method from case reports as a publication type. *Journal of the Medical Library Association*, 107(1): 1-5. <https://doi.org/10.5195/jmla.2019.615>
- Ayaya, O. (2022). Determining a Business Rescue Practitioners' Professional Accreditation Framework, PhD Dissertation Submitted to and Examined by the Department of Business Management & Administration, Faculty of Economics and Management Sciences, University of Pretoria. <https://repository.up.ac.za/handle/2263/90022>
- Ayaya, O., and Pretorius, M. (2021a). The State of Business Rescue Practitioners Professional Accreditation. *SAGE Open*, 11(4), 21582440211050397. <https://doi.org/10.1177/21582440211050397>
- Ayaya, O., and Pretorius, M. (2021b). Methodological considerations in professional accreditation research. *SAGE Open*, 11(4), 21582440211052557. <https://doi.org/10.1177/21582440211052557>
- Bednarek, A. T., Wyborn, C., Cvitanovic, C., Meyer, R., Colvin, R. M., Addison, P. F.,... & Leith, P. (2018). Boundary spanning at the science-policy interface: the practitioners' perspectives. *Sustainability science*, 13, 1175-1183. <https://doi.org/10.1007/s11625-018-0550-9>
- Bogers, M., Zobel, A. K., Afuah, A., Almirall, E., Brunswicker, S., Dahlander, L.,... & Ter Wal, A. L. (2017). The open innovation research landscape: Established perspectives and emerging themes across different levels of analysis. *Industry and Innovation*, 24(1), 8-40. <https://doi.org/10.1080/13662716.2016.1240068>
- Bowen, G. A. (2008). Naturalistic inquiry and the saturation concept: A research note. *Qualitative Research*, 8(1): 137-152. <https://doi.org/10.1177/1468794107085301>
- Breyer, S. (2006). Judicial independence: Remarks by Justice Breyer. *Georgia Law Journal*, 95: 903-908.
- Cannon, C. (2021). Freedom of Religious Association: Towards a Purposive Interpretation of the Employment Equality Exceptions. *Industrial Law Journal*, 50(1): 1-35. <https://doi.org/10.1093/indlaw/dwz025>
- Charmaz, K., & Thornberg, R. (2021). The pursuit of quality in grounded theory. *Qualitative Research in Psychology*, 18(3):305-327. <https://doi.org/10.1080/14780887.2020.1780357>

-
- Chartered Institute of Management Accountants. (2019). CGMA competency framework 2019 edition. Retrieved on 23 October 2020, from <https://www.cgma.org/resources/tools/cgma-competency-framework.html>
- Chevalier, J. M., & Buckles, D. J. (2019). *Participatory action research: Theory and methods for engaged inquiry*. Routledge. <https://doi.org/10.4324/9781351033268>
- Companies and Intellectual Property Commission. (2017). *Notice to customers: Transitional period for conditional licences*. Pretoria: CIPC.
- Companies and Intellectual Property Commission. (2022). *List of accredited professional bodies whose members are eligible to be licensed as business rescue practitioners as at 22 September 2022. Notice to Customers*. Pretoria: CIPC
- Dalati, S., Marx Gómez, J. (2018). *Surveys and Questionnaires*. In: Marx Gómez, J., Mouselli, S. (eds) *Modernising the Academic Teaching and Research Environment*. Progress in IS. Springer, Cham. Pp.175-186. https://doi.org/10.1007/978-3-319-74173-4_10.
- Department of Trade, Industry, and Competition. (2004). *South African company law for the 21st century: Guidelines for corporate law reform*. Pretoria: Government Printer.
- Department of Trade, Industry, and Competition (DoTIC). (2020). *Business rescue professional development policy*. Government Gazette, Notice No. 43613;24-32.
- Du Plessis, L. (2011). *Interpretation*. In S. Woolman (Ed.), *Constitutional law of South Africa* (2nd ed.). Cape Town: Juta and Co.
- Ebneyamini, S., & Sadeghi Moghadam, M. R. (2018). *Toward developing a framework for conducting case study research*. *International Journal of Qualitative Methods*, 17(1), 1609406918817954. <https://doi.org/10.1177/1609406918817954>
- Edward, K. L., Walpole, L., Lambert, G., Phillips, S., Galletti, A., Morrow, J., and Hiller, J. (2019). *Competencies and skill development in maternity care services in Victoria-A qualitative study*. *Nurse Education in Practice*, 39: 55-60. <https://doi.org/10.1016/j.nepr.2019.08.001>
- Eskridge, W. N. (2017). *Gadamer/statutory interpretation*. In *Gadamer and Law* (pp. 163-235). Routledge. <https://doi.org/10.4324/9781315093765-7>
- Feldman, J. (2020). *The role of professional learning communities to support teacher development: A social practice theory perspective*. *South African Journal of Education*, 40(1), 1-8. <https://doi.org/10.15700/saje.v40n1a1668>
- Hennink, M., & Kaiser, B. N. (2022). *Sample sizes for saturation in qualitative research: A systematic review of empirical tests*. *Social science & medicine*, 292, 114523. <https://doi.org/10.1016/j.socscimed.2021.114523>
- Johnson, J. L., Adkins, D., & Chauvin, S. (2020). *A review of the quality indicators of rigor in qualitative research*. *American journal of pharmaceutical education*, 84(1), 138-146. <https://doi.org/10.5688/ajpe7120>
- James, L., Ren, C., & Halkier, H. (Eds.). (2018). *Theories of practice in tourism*. Routledge. <https://doi.org/10.4324/9781315162171>
- Keahey, J. (2021). *Sustainable development and participatory action research: A systematic review*. *Systemic Practice and Action Research*, 34(3), 291-306. <https://doi.org/10.1007/s11213-020-09535-8>
- Kearney, R. C., & Sinha, C. (2018). *Professionalism and bureaucratic responsiveness: Conflict or compatibility?*. In *Democracy, Bureaucracy, and The Study Of Administration* (pp. 337-354). Routledge. <https://doi.org/10.4324/9780429501036-23>
- Madigoe, T., & Pretorius, M. (2022). *Practices applied by practitioners to achieve management and financial control during business rescue*. *Acta Commercii*, 22(1): a1043. <https://doi.org/10.4102/ac.v22i1.1043>
-

-
- Mason, M. (2010). Sample Size and Saturation in PhD Studies Using Qualitative Interviews [63 paragraphs]. *Forum Qualitative Sozialforschung / Forum: Qualitative Social Research*, 11(3): Art. 8, <http://nbn-resolving.de/urn:nbn:de:0114-fqs100387>.
- Masur, J. S., & Posner, E. A. (2018). Cost-benefit analysis and the judicial role. *The University of Chicago Law Review*, 85(4), 935-986. <https://www.jstor.org/stable/26455923>
- McGrath, C., Liljedahl, M., & Palmgren, P. J. (2020). You say it, we say it, but how do we use it? Communities of practice: A critical analysis. *Medical education*, 54(3), 188-195. <https://doi.org/10.1111/medu.14021>
- Moser, A., & Korstjens, I. (2018). Series: Practical guidance to qualitative research. Part 3: Sampling, data collection and analysis. *European journal of general practice*, 24(1), 9-18. <https://doi.org/10.1080/13814788.2017.1375091>
- Mphuthi, T. 2019. Critical competencies of successful business rescue practitioners in South Africa, (Doctoral dissertation, University of Pretoria)
- Nicolini, D. 2009. Articulating practice through the interview to the double. *Management Learning*, 40(2), 195-212. <https://doi.org/10.1177/1350507608101230>
- Nicolini, D.(2017). Practice Theory as a Package of Theory, Method and Vocabulary: Affordances and Limitations (pp. 19-34). In: Jonas, M., Littig, B., Wroblewski, A. (eds) *Methodological Reflections on Practice Oriented Theories*. Springer, Cham. https://doi.org/10.1007/978-3-319-52897-7_2
- Nicolini, D., and Monteiro, P. (2017). The practice approach: For a praxeology of organisational and management studies. In A. Langley and H. Tsoukas (eds.) *The Sage Handbook of Process Organisation Studies*, London: Sage Publications, pp.110-126. <https://doi.org/10.4135/9781473957954.n7>
- Parliamentary Monitoring Group, (2007). Trade and Industry Portfolio Committee: The Companies Draft Bill. <https://static.pmg.org.za/mp3/2007/070510pctrade.mp3> (Accessed on 5 February 2023)
- Parsons, S., Davidowitz, B., & Maughan, P. (2020). Developing professional competence in accounting graduates: An action research study. *South African Journal of Accounting Research*, 34(2), 161-181. <https://doi.org/10.1080/10291954.2020.1727080>
- Pretorius, M. (2013). Tasks and activities of the business rescue practitioner: A strategy as practice approach. *Southern African Business Review*, 17(3), 1-26. <https://hdl.handle.net/10520/EJC146865>
- Pretorius, M. 2014. A competency framework for the business rescue practitioner profession. *Acta Commercii*, 14(2): 1-15. <https://doi.org/10.4102/ac.v14i2.227>
- Pretorius, M., & Du Preez, W. (2013). Constraints on decision making regarding post-commencement finance in business rescue. *The Southern African Journal of Entrepreneurship and Small Business Management*, 6(1), 168-191. <https://doi.org/10.4102/sajesbm.v6i1.39>
- Rajaram, R., and Singh, A. M. (2018). Competencies for the effective management of legislated business rehabilitations. *South African Journal of Economic and Management Sciences*, 21(1): 1-9. <https://doi.org/10.4102/sajems.v21i1.1978>
- Rajaram, R., Singh, A. M., and Sewpersadh, N. S. (2018). Business rescue: Adapt or die. *South African Journal of Economic and Management Sciences*, 21(1):1-13. <https://doi.org/10.4102/sajems.v21i1.2164>
- Republic of South Africa, (2008). Companies Act (Act No.71 of 2008), Government Gazette Notice No 32121; Pretoria: Government Printers
- Republic of South Africa (2000). Promotion of access to information Act (Act No. 2 of 2000), Government Gazette Notice No.20852, Cape Town: Government Printers
- Republic of South Africa (1995). Labour Relations Act (Act No. 66 of 1995), Government Gazette Notice No. 1877, Pretoria: Government Printers.
-

-
- Republic of South Africa (1995). The Labour Relations Act (Act No. 66 of 1995), Government Gazette Notice No. 1877, Pretoria: Government Printer.
- Republic of South Africa 2003. Broad-Based Black Economic Empowerment Act (Act No. 53 of 2003), Government Gazette Notice No. 25899, Cape Town: Government Printers.
- Republic of South Africa (1990). Environment Conservation Act (Act No. 73 of)1989, Government Gazette Notice No. 11927, Cape Town: Government Printers.
- Republic of South Africa (1996). Constitution of the Republic of South Africa (Act No. 108 of 1996), Government Gazette Notice No. 36774, Cape Town: Government Printers.
- Republic of South Africa (1998). Competition Act (Act No. 89 of 1998), Government Gazette Notice No. 19412, Cape Town: Government Printers.
- Republic of South Africa, (1973). Companies Act (Act No. 61 of 1973). Government Gazette Notice No 3972; Pretoria: Government Printers
- South African Institute of Chartered Accountants (SAICA) (2019). Proposed SAICA competency framework: CA 2025. Illovo: The South African Institute of Chartered Accountants.
- Stappert, N. (2020). Practice theory and change in international law: Theorising the development of legal meaning through the interpretive practices of international criminal courts. *International Theory*, 12(1), 33-58. <https://doi.org/10.1017/S1752971919000150>
- Strømme, T. B. and Hansen, M. N. (2017). Closure in the elite professions: The field of law and medicine in an egalitarian context. *Journal of Education and Work*, 30(2), 168-185. <https://doi.org/10.1080/13639080.2017.1278906>
- Thomas, G. (2021). *How to do your case study*. London: Sage Publications.
- Voller, R. (2022). *Business rescue analysis (PowerPoint)*. South Africa Institute of Chartered Accountants Business Rescue Networking Evening. Sandton, South Africa.
- Wilkinson, J., & Kemmis, S. (2018). Practice theory: Viewing leadership as leading. In *New directions in educational leadership theory* (pp. 36-52). Routledge.
- Wishkoski, R. (2020). Semi-structured interviews: A team-based approach to design, implementation, and analysis. In Fullington L. A, West, B. K and Albarillo, F. (Eds.), *Reflections on practitioner research: A practical guide for information professionals* (pp. 89-104). Association of College and Research Libraries.
- Wolff, W., Baumann, L., & Englert, C. (2018). Self-reports from behind the scenes: Questionable research practices and rates of replication in ego depletion research. *PLoS One*, 13(6), e0199554. <https://doi.org/10.1371/journal.pone.0199554>
- Woo, S. E., O'Boyle, E. H., & Spector, P. E. (2017). Best practices in developing, conducting, and evaluating inductive research. *Human Resource Management Review*, 27(2), 255-264.. <https://doi.org/10.1016/j.hrmr.2016.08.004>
- Xu, D., Pearce, P. L., & Chen, T. (2021). Deconstructing tourist scams: A social-practice-theory perspective. *Tourism Management*, 82, 104186. <https://doi.org/10.1016/j.tourman.2020.104186>
- Yin, R.K (2018). *Case study research and applications: Design and methods* (6th Edition): London: Sage.