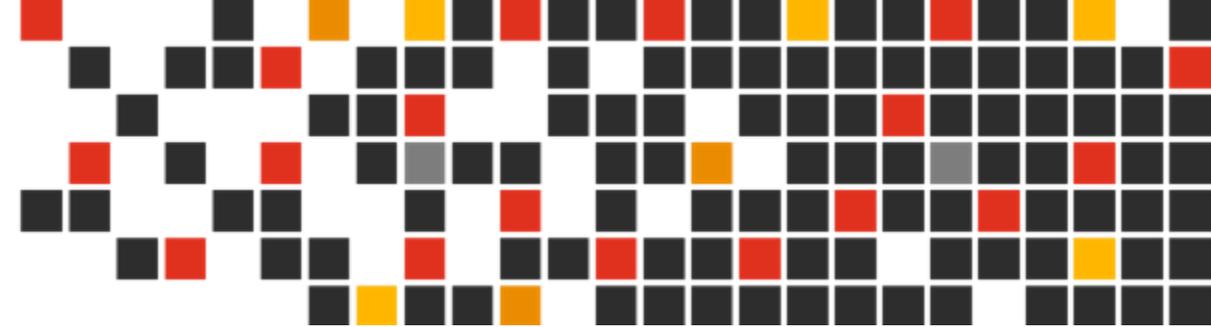
A group of diverse students are shown in a library or classroom setting, all focused on reading books. In the foreground, a young woman with a large, curly afro hairstyle, wearing a bright orange sweater, smiles as she reads a green book. Behind her, a young woman with long dark hair and glasses, wearing a purple top, is also reading a book. To the right, a young man with a beard and a plaid shirt is reading a blue book. In the background, another student is visible reading a red book. The scene is brightly lit, suggesting a positive and engaged learning environment. A decorative graphic of a grid with colored squares (yellow, red, grey) is visible on the right side of the image.

Welcome to PwC's 27th Annual Virtual Education Conference

Agenda - Day 1



Start	End	Description	Speaker
8.30am	8.45am	Introduction and setting the scene	Africa Melane, Radio personality and presenter on CapeTalk
8.45am	9am	Official welcome	Dion Shango, PwC Africa CEO
9am	9.45am	Minister's keynote address	Dr. Blade Nzimande, Minister of Higher Education, Science and Innovation in South Africa
9.45am	10.15am	The future university in the global context	Sally Jeffery, Global Education and Skills Network Leader, PwC Middle East
Tea Break (15 min) - 10:15am - 10:30am			
10.30am	11am	Student wellness and the future student	Caitraina McCusker, Education Leader, PwC UK Hattie Carne, People Centered Change Manager, PwC UK
Breakaway sessions			
11am Session 1	12 pm	Return on experience: Engaging your stakeholders differently	<ul style="list-style-type: none"> Matthew Cook, Partner: Front Office Transformation, PwC South Africa Jesse Twum-Boafo, Senior Manager: Front Office Transformation, PwC South Africa
12 pm Session 2A	1 pm	Tax risk and governance in higher education	<ul style="list-style-type: none"> Annemarie Janse van Rensburg, Senior Manager:Tax, PwC South Africa Rodney Govender, Associate Director:Tax, PwC South Africa Danae von Bergh, Manager, Tax, PwC South Africa Jason Daniel, Manager, Tax, PwC South Africa
12pm Session 2B	1 pm	Reimagining the Tertiary, Vocational Education and Training (TVET) Sector: Skills of the future	<ul style="list-style-type: none"> Anisha Vittee, Senior Manager: Advisory Education Lead, PwC South Africa Dayalan Govender, Partner: HR Transformation Lead, PwC South Africa Alan Jonker, Higher Education SME, PwC South Africa John O'Connor, CEO- IoS Group



Welcome

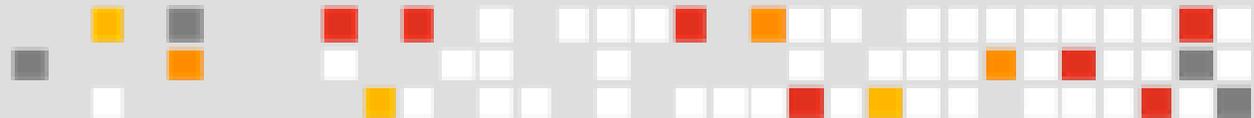
Dion Shango

Speaker - Official welcome



Dion Shango

PwC Africa CEO





Keynote address

Dr. Blade Nzimande

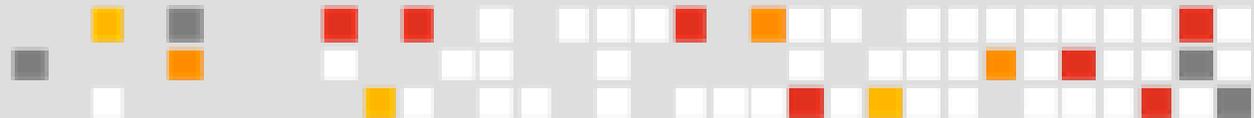


Speaker - Keynote address



Minister Blade Nzimande

Minister of Higher Education in South Africa





The future university in the global context

Sally Jeffery

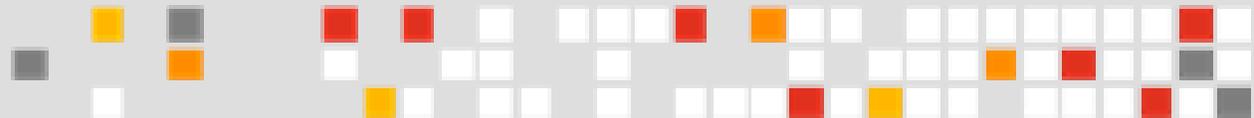


Speaker - The future university in the global context



Sally Jeffery

Partner and PwC's Global Education Network Leader





Our purpose

To build trust in
society and solve
important problems.

PwC's New Equation ... and the challenge for academia

The context

ADAPT forces plus COVID-19 are driving the next wave of massive and fast transformation

The New Equation

To respond PwC will help our clients to deliver sustained outcomes and build trust, we call this - **The New Equation**

PwC's ambition

PwC is helping clients achieve sustained outcomes, sharing the sense of urgency and need for solutions

A "call to arms" for academia

A Asymmetry

D Disruption

Climate

Technology

Significant event

A Age

P Polarisation

T Trust

Sustained Outcomes

Organisations are expected to deliver change and transformation at scale and pace.

&

Organisations need to build trust, financial and way beyond, as societal expectations have never been higher.

Trust

A passionate community of solvers coming together in unexpected ways

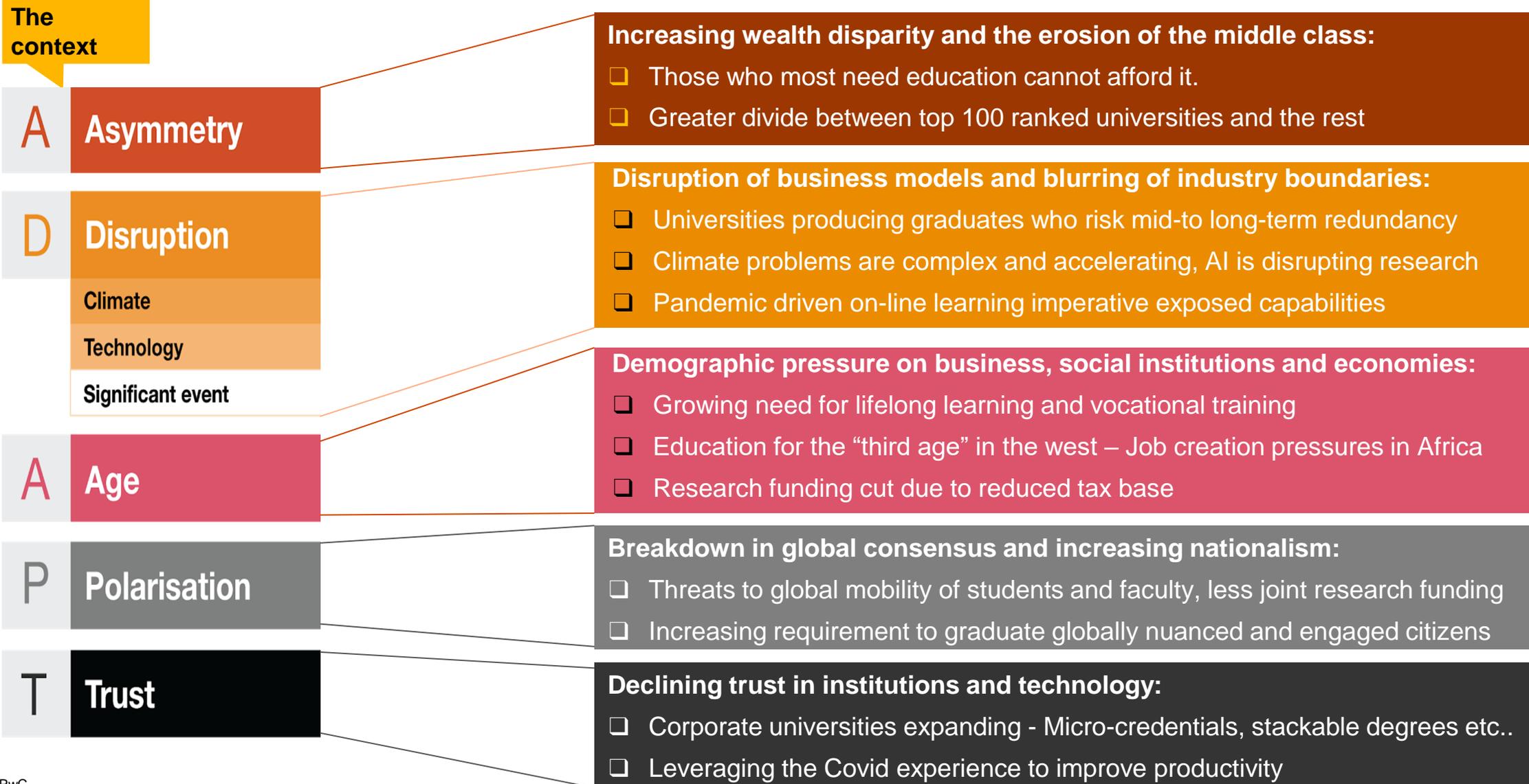
Searching for solutions to uncover, untangle and understand the world

Building trust for today and tomorrow

Working toward a future that is human-led and tech-powered

- ❑ **Trust** ...efficient access to the campus experience, expanding choices on courses and channels and being more productive
- ❑ **ESG reporting** ... scientific evidence of net zero progress to support reporting transparency
- ❑ **Solutions driven** we've moved on from proving there's a problem, CEOs now need help untangling tough problems
- ❑ **Talent development** Graduating human-led, tech powered future solvers who live and breathe the SDGs
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PwC's New Equation ... and the challenge for academia



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The New Equation

+ Purpose-led
values-driven =

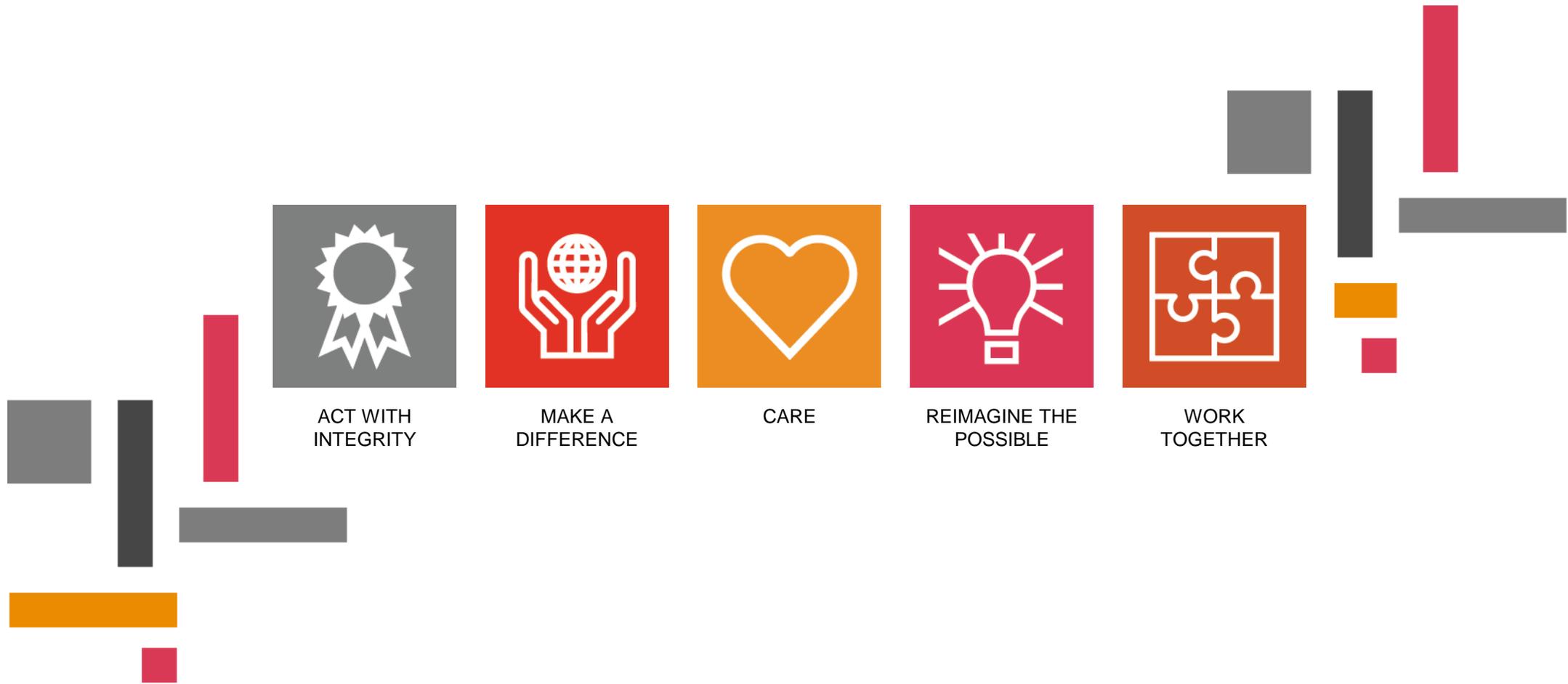
+ Relentlessly
client focused

+ Human-led +
tech powered

+ Keep it
simple

+ A firm with
heart

Our values



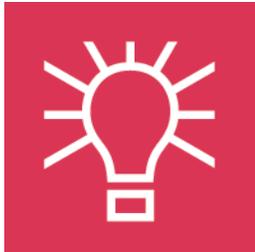
ACT WITH
INTEGRITY



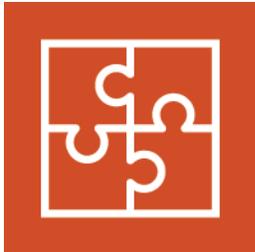
MAKE A
DIFFERENCE



CARE



REIMAGINE THE
POSSIBLE



WORK
TOGETHER

PwC's New Equation ... and the challenge for academia

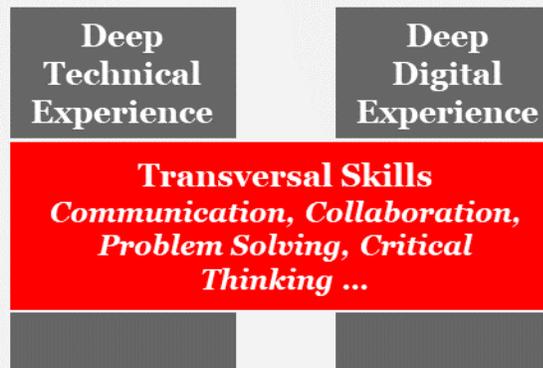
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"H" shaped skills development

- How do you teach integrated thinking?
- How do you teach character?
- How to leverage curiosity and self-reflection to solve complex problems?



What if I don't want a career?

– 55% of respondents actively employed in an August 2021 (U.S.) job seeking survey planned to look for a new job within the next year

Bankrate August 2021 Job Seeker Survey

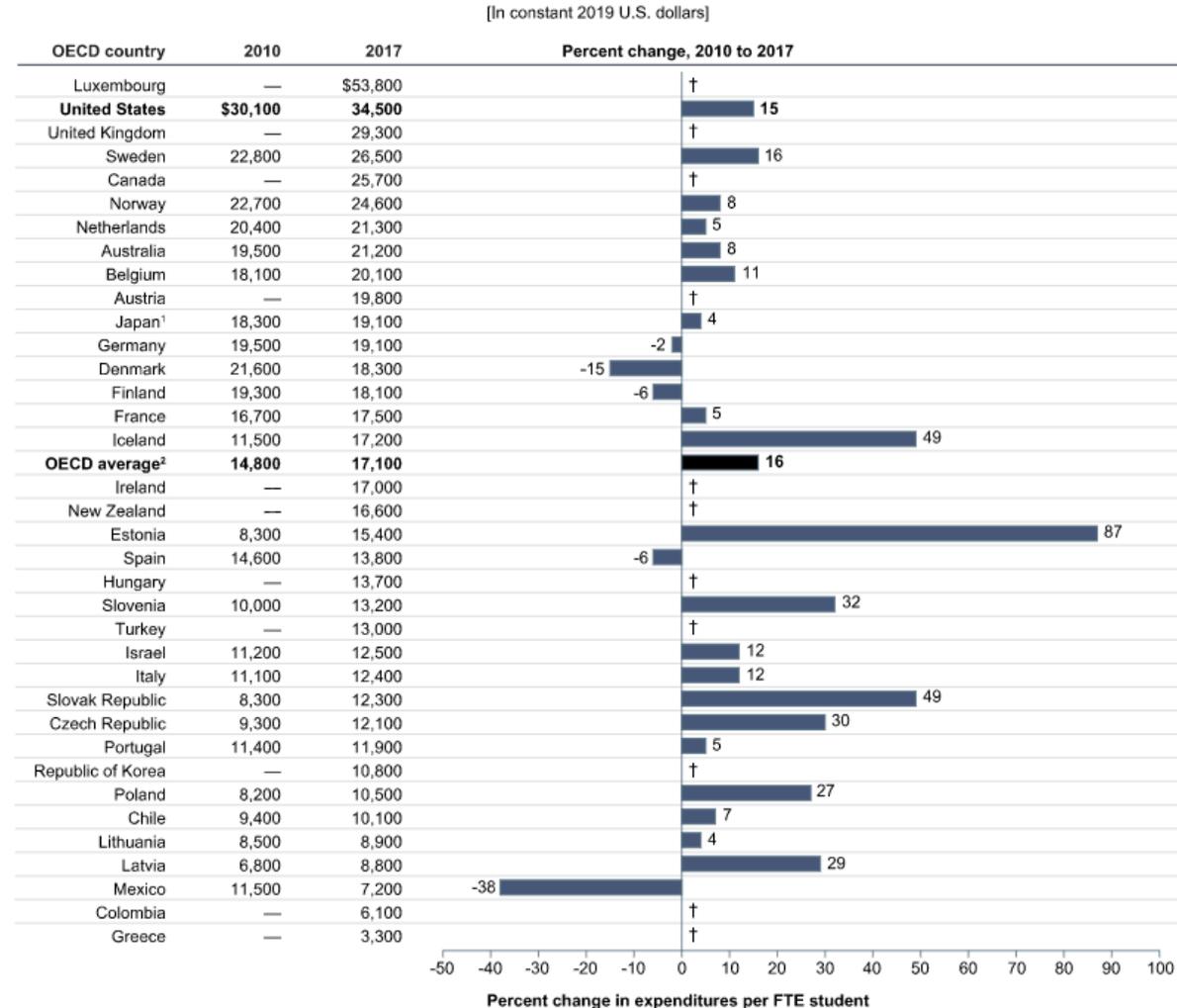
... is this an opportunity for developing regions like Africa?

PwC's New Equation ... and the challenge for academia

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Figure 2. Expenditures and percentage change in expenditures per full-time-equivalent (FTE) student for postsecondary education, by Organization for Economic Cooperation and Development (OECD) country: 2010 and 2017



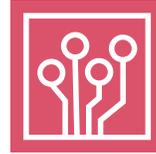
National Centre for Education Statistics
<https://nces.ed.gov/programs/coe/indicator/cmd>

Five core global trends reveal a focus on enabling a student-centric system and driving innovation – but will this lead to productivity improvements?



01. Agile regulation & funding

Striking a balance **between centralized and decentralized governance across the sub-sectors** (ECE, K-12, HE, TVET) to tailor decision making when necessary, **this includes enabling privatization** as a viable funding stream



02. Leveraging emerging technology

Integrating emerging technologies across the education ecosystem **from utilizing blockchain to power transcripts** across sub-sectors through to integrating **predictive analytics in higher education**



03. Driving inclusivity and accessibility

Increasing **accessibility to education in k-12, HE, and TVET** through means such as **accessibility offices**, specialized learning, and policy reforms to ensure **physical campuses exist in accessible proximity to all.**



04. Enhancing overall sector quality

Elevating the **quality of the education provided at all levels through heightened focus on the continued development of educators and profession criteria** as well as the integration of QA enablers such as accrediting bodies



05. Increasing labour market alignment

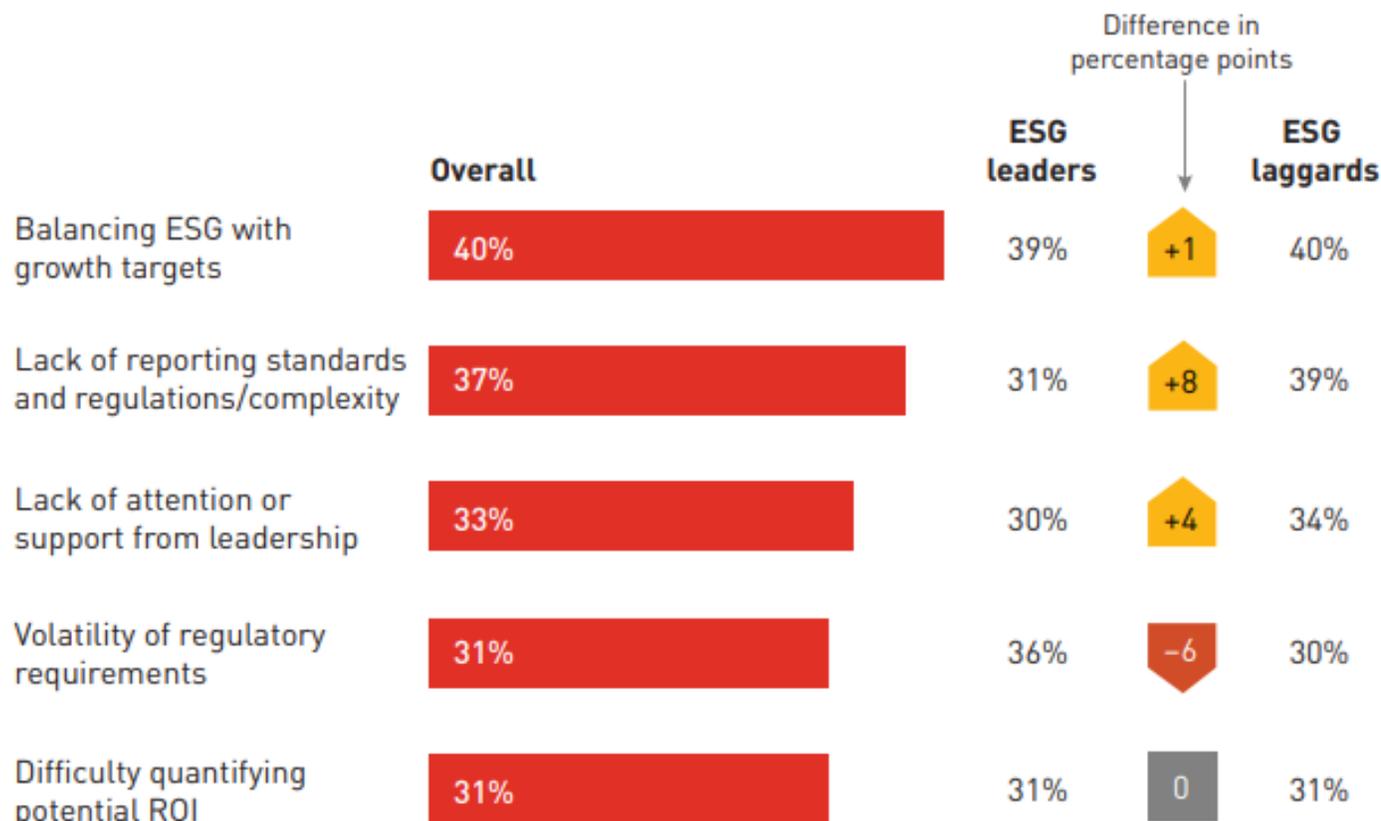
Setting students and industries up for greater success by **aligning learning curriculums to the markets of the future in K-12** and enabling **employer participation in higher education**

PwC's New Equation ... and the challenge for academia

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Top barriers to ESG effectiveness, share of respondents



Source: PwC Consumer Intelligence Series survey on ESG, 2021

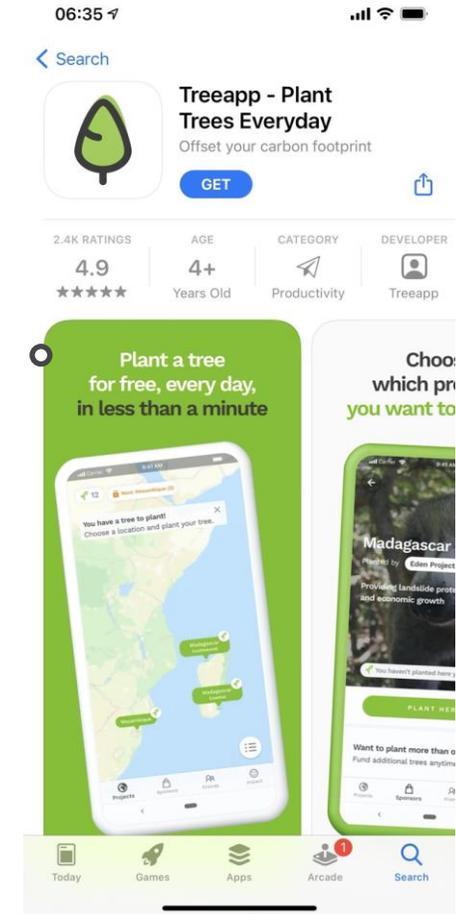
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Only **one course on Coursera**
"Impact Measurement & Management for the SDGs" –
Duke University

Is tree planting the only thing I can do??



PwC's New Equation ... and the challenge for academia

A “call to arms” for academia

World Academic Summit - PwC session, September 2nd, 2021

Developing robust and sustainable faculty support for greater international collaboration

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“Doing things at **scale** is more possible now, but we must stay **locally relevant**”
“Some staff leapt ahead with digital options and didn't necessarily bring the students with them” – Carolyn Evans, VC and President, Griffith University

“Covid presents the opportunity to **eradicate helicopter research**” - Mamokhethi Phakeng, VC University of Cape Town

“Research is more of a team exercise now.. For resilience we also moved to **team teaching** which helped with peer support.”

“to improve productivity, we now realise the need to **standardise course design** to make time-tabling easier and to allow students more choice” - Robin Mason, Pro-VC International, University of Birmingham

“We think peer support was beneficial – **isolation was hard**” - Ayesha Abdullah, acting VP Academic Affairs, Higher Colleges of Technology, UAE

Searching for solutions to
uncover, untangle and
understand the world.





Student wellness and the future student

Caitroina McCusker & Hattie Carne

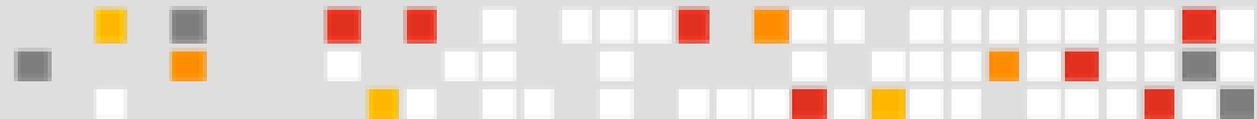
Speakers - Student wellness and the future student



Caitroina McCusker
PwC UK Education Leader



Hattie Carne
PwC UK Education Manager





Student wellness and the future student

Mental health has been a **growing crisis** across education for some time with more students than ever before reporting mental health conditions. PwC's own Risk Register shows that mental health is **one of the top five risk factors** for the sector at present.

The size and scale of the problem

There have been many shocking stats circulating over the last few years and the figures are only getting worse. A few to highlight:

- An estimated **one UK student** dies by suicide **every other day**.
- **63%** of students feel that their mental health has deteriorated as a result of the pandemic.
- **1 in 5** students reports suffering from a mental health condition.
- There has been a **210% increase** in university drop outs over the last year alone.
- **94%** of universities reporting an increase in demand for their wellbeing services.

The root causes

There are a number of different causes for students experiencing poor mental health. The pandemic has only added to this list.

- The growing cost of living worldwide and the management of student loans.
- Huge gaps in learning as a result of digital poverty (with an estimated half of higher education students digitally disadvantaged).
- The backdrop of the ongoing evolution of technology and social media pressures.
- Lack of community and contact, worsened by the global pandemic & the move to online learning.
- Experiences of stress or isolation from living away from home for the first time or from the discontinuity of care.

What can be done

There are many ways that universities are and need to address poor student mental health.

- A more joined up approach to support between education providers, social services, social care and mental health provision.
- A global, sector wide focus on sharing best practice.
- Investment in technology, bringing systems & data together to be able to spot early warning signs and earlier interventions.
- Increased focus and investment in mental health literacy and training so that staff and students are aware of the signs to look out for.



Return on experience: Engaging your stakeholders differently

Matthew Cook, Jesse Twum-Boafo



Speakers - Return on experience: Engaging your stakeholders differently



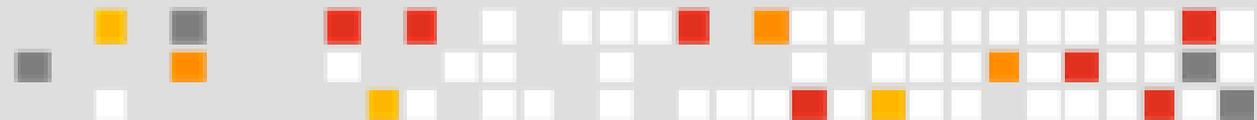
Matthew Cook

*Partner: Front Office
Transformation, PwC South Africa*



Jesse Twum-Boafo

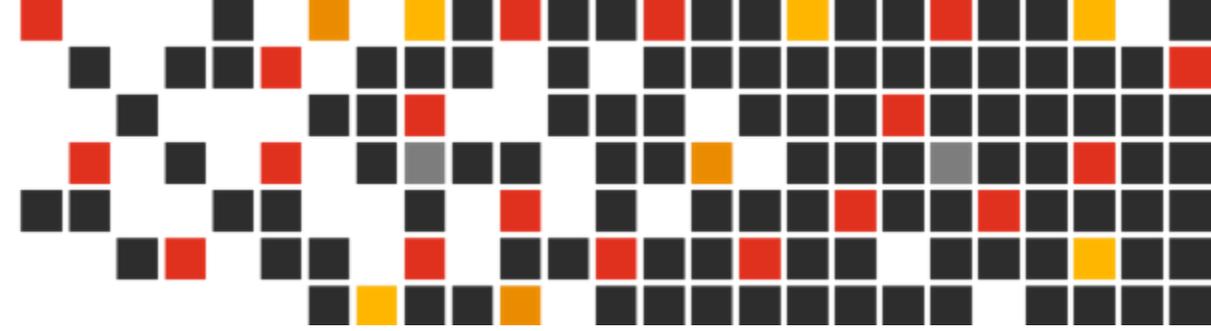
*Senior Manager: Front Office
Transformation, PwC South Africa*



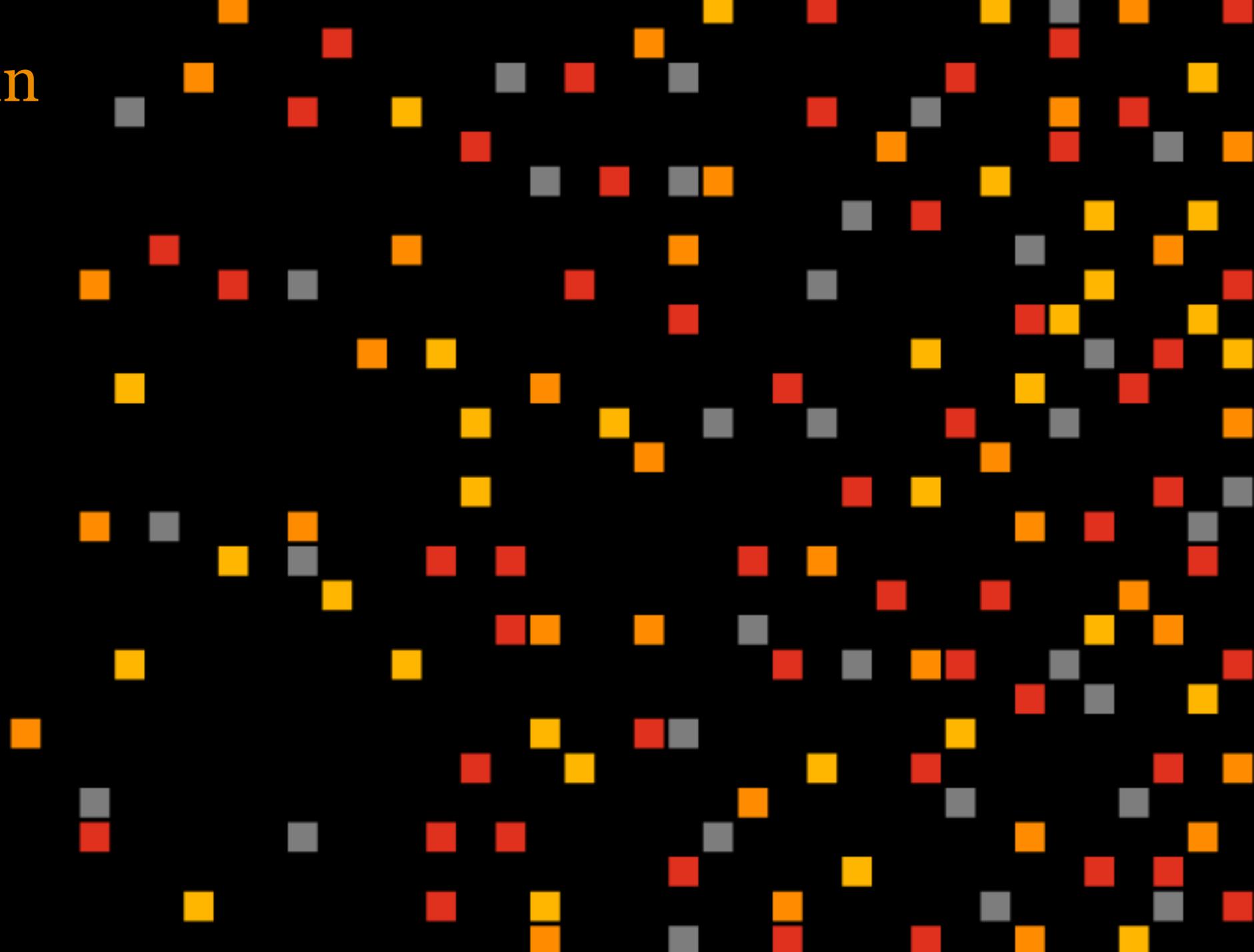


Agenda

1. Challenges in Higher Education
2. Digital University
3. Effective Use of Digital
4. Insights

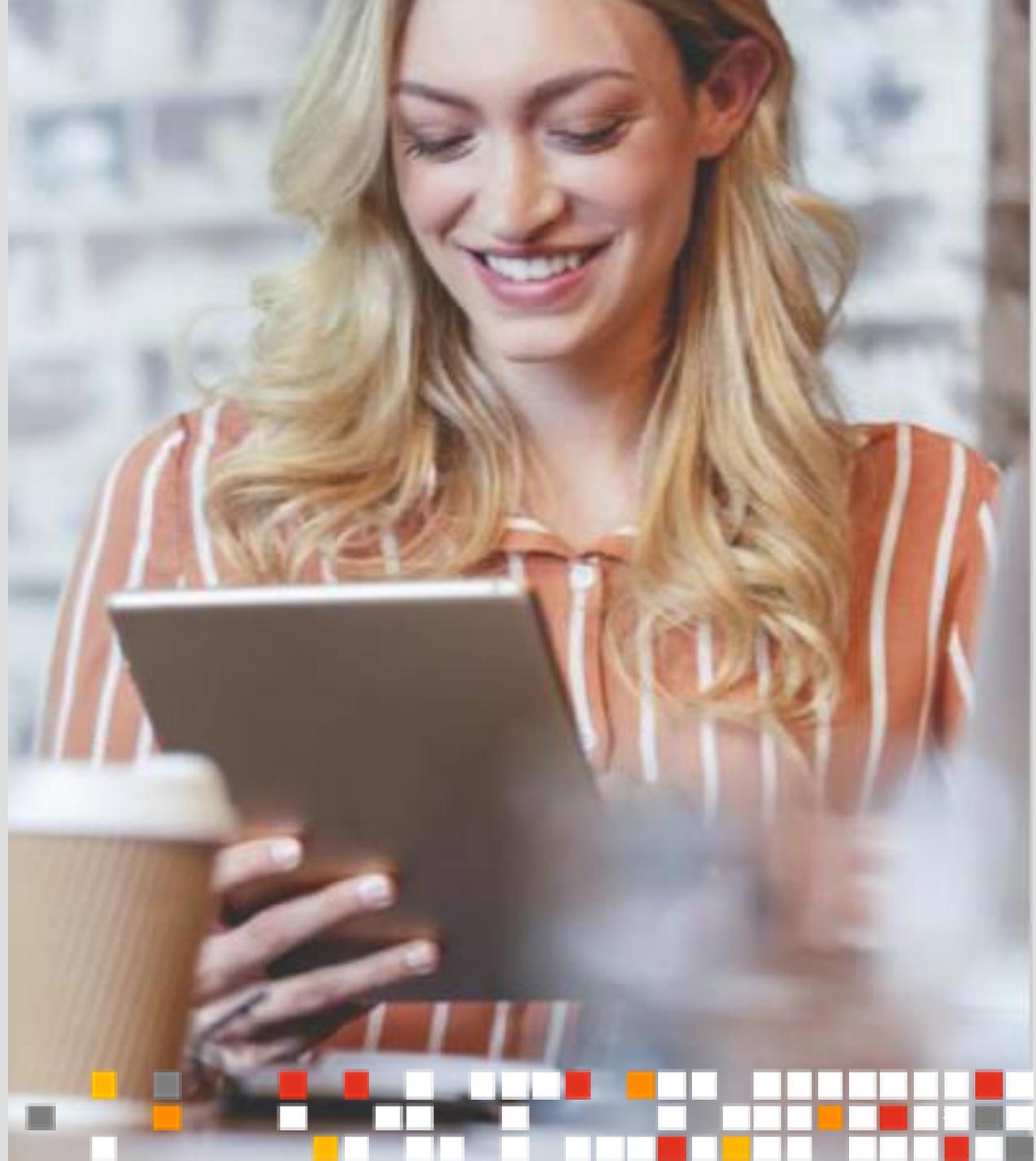


Challenges in Universities



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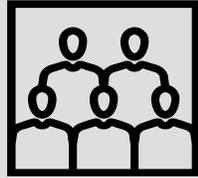
Whether you aspire to be a pioneering higher education digital leader or just want to improve your student's experience, the time to act is NOW.



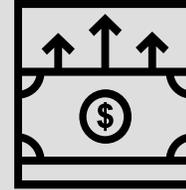
Focus areas for universities



Attract Students



Expand Reach



Improve Commercial Effectiveness



Stronger, Deeper Relationships

Digital has a significant role to play as key differentiator for business, academics and students.



Challenges in Higher Education

- Threat to traditional methods
- Evolving student expectations
- Demands for personalised and flexible learning
- Greater focus on graduate prospects
- Emerging online alternatives
- Addressing digital poverty

Designed with students and staff



'Intelligent Digital' is the new normal and universities must **balance business understanding** with **technology innovation** and **student insight** to truly meet staff and student's needs



Know what your students want and expect

Reimagine and simplify services

Enable richer, deeper conversations

Identify needs quickly



One way to **achieve a well-defined focus** that sets it apart **from the competition** is to **offer a connected and immersive digital experience across the whole university, designed specifically with students and staff in mind**

The student digital journey

What to study?

Prospective students can easily find information about courses and drill down into richer course content and communities

Simplified enrolment

The enrolment process is clear, and progress can be easily tracked – ensuring there is ongoing communication between offer acceptance and a course commencing

Where to go?

Students have a range of options about where to learn and how to consume learning materials

Quality induction and academic orientation

Make queries easy to resolve, provide support, share clear academic expectations and reduce uncertainty

Academic support

Support students with ongoing academic attainment and achievement

Student welfare and guidance

Support students with all aspects of university life

Insight & analytics student support

Students understand their performance and where they can improve based on data collated about them

Postgraduate research support

PGR students track their progress and collaborate with other PGR students

Engagement with student life

Highlight student communities, extra-curricular activities and discounts in the local area

Employability and further academic options

Students are prepared for life after their undergraduate degree



Students

Professional Staff & Academics

'My Portal' self service

Provides all staff with a digital dashboard for managing their key admin, support and teaching tasks

Insight & analytics

Academics have greater understanding of their students' performance and potential from collated data

Academic support Support

The professor/tutor with teaching activities

Professional services support

Enable staff to manage the 'business' of the university effectively

Supporting research

Support academics with publications and research activities

Funding & collaboration support

Encourage collaboration across disciplines for research opportunities and publication production

Community engagement

Support links with the wider community and local businesses

“

An organisation-wide approach is the only way that the levels of innovation and cultural change required to become a digital university can be achieved



A 'whole university' approach

Everything, Everywhere	Consistency of service across all aspects of university	A digital experience breaking down silos	Delivering end-to-end journey
Redefined and optimised services	Digital technologies to reduce administration and manual tasks	Shift focus away from low value activities	Spend time delivering richer, deeper engagement with students
New Insights	Access to key data through a single point of contact	Inform once and data to be used repeatedly	Improve data quality - powerful insights across the end-to-end journey to meet evolving expectations
Strong Governance	Digital agenda driven by senior management	Management needs to be able to rely on the support of individual departments	Individual departments must take ownership for their contributions



Effective use of digital technologies

- › Transformation
- › Responsive and flexible to external demands
- › Student-centric Services
- › Digital approach across the whole organisation

94%

of global higher education leaders identified ‘digital transformation as the **number 1 action**’ to enhance online delivery and remote working

The Digital blueprint – Organisation & Process

Estates & Facilities

- Create flexible digital collaboration spaces and provide excellent wireless connectivity on campus and in the community
- Develop the digital estate and the virtual campus to support anywhere, anytime, anyhow learning

Library

- Help the creation of digital literacy support networks for students by providing input and a space for students to collaborate

Admission

- Use digital to engage with and inform applicants on progress of applications and maintain contact with applicants after they accept and before they enrol, to give them a sense of what to expect at the university and how they should prepare
- Use insight and analytics to identify and increase conversion rates of the most desirable applicants, particularly when it is anticipated that they will accept an offer and succeed in their studies

HR

- Develop employment contracts and Continuing Professional Development (CPD) programmes to support the ongoing development of digital literacy skills
- Support teaching as a valuable role on a par with research to help drive innovation in new teaching methods and techniques that leverage digital capabilities

Faculties & Schools

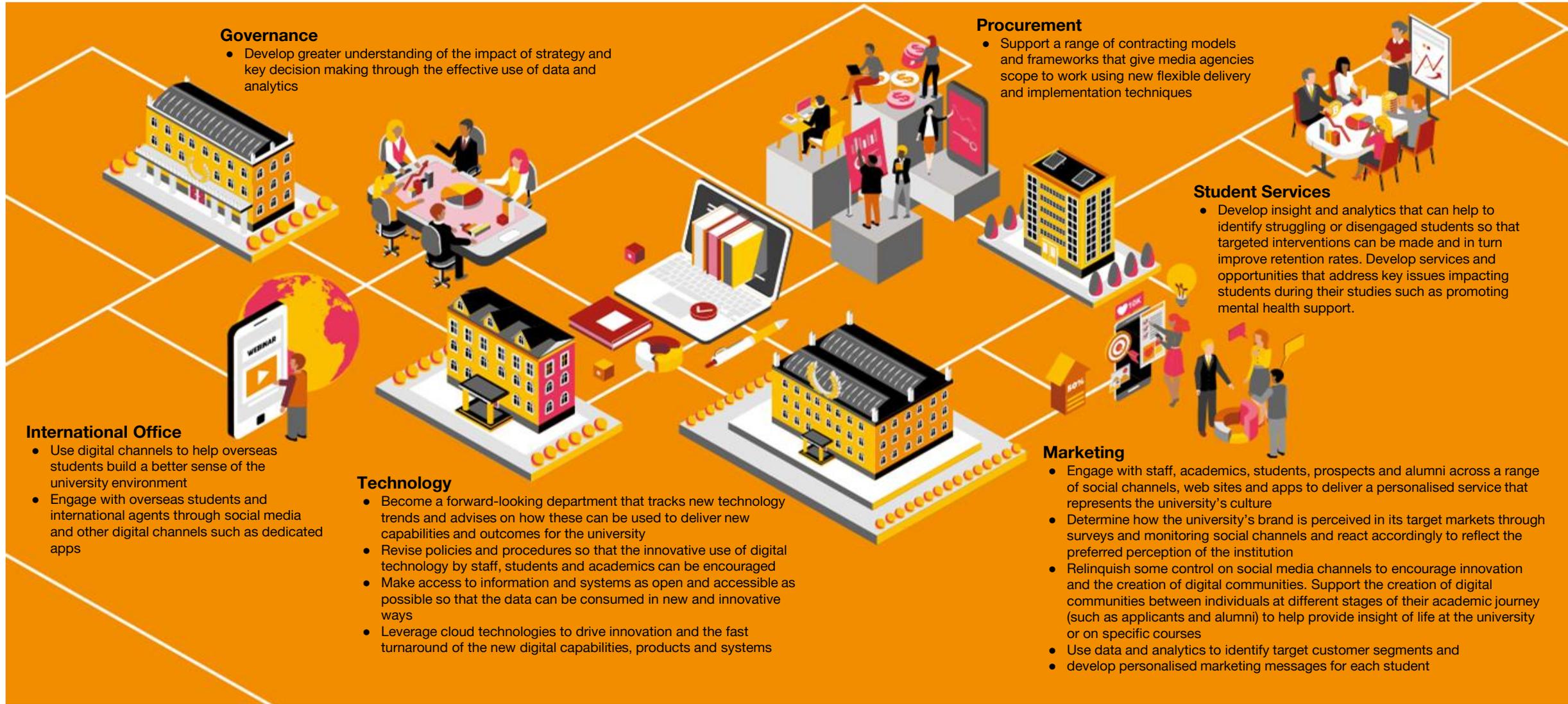
- Develop opportunities within courses that promote digital literacy to students
- Support those academics that are leading the way in the development of digital skills and developing new innovative teaching techniques, to become advocates that support the promotion of digital literacy within the wider academic community
- Encourage the advanced use of learning platforms by academics to deliver better outcomes for students and the university and to capture valuable learning data for use in analytics
- Help you build support networks for academics who are less confident with digital technologies

Finance

- Help to develop budgets that support an Operational Expenditure budget model that is required to strategically leverage new technologies and new ways of working

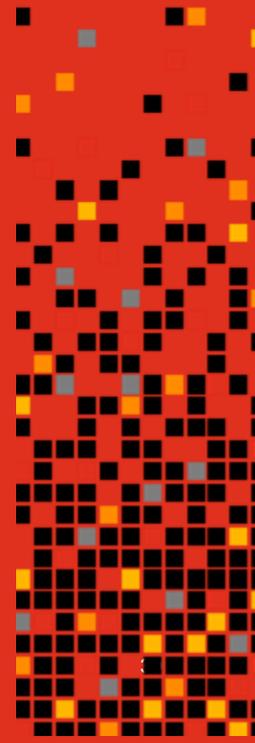


A blueprint for the future



“

Over time, students will be attracted to those universities that are embracing the digital age on their terms and anticipating evolution



Emerging technologies

New technologies, such as smart mobile and wearable devices and sensors, cloud-based IT and advanced analytics, are changing businesses across all sectors - higher education is no exception.



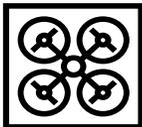
Using Artificial Intelligence (AI)

to provide personalised support by automating complex, decision making tasks that mimic human thought processes



Virtual and augmented reality

to give prospective students a richer digital experience.



Drone technology

Find your way around campus before arrival, provide additional safety around the campus



Digital assistant for every student

A wealth of data from mobile and wearable devices is analysed and presented back interactively to the user



“

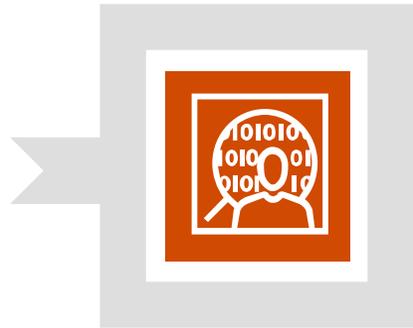
Many universities don't have a clear vision or basic understanding of how digital can disrupt higher education, which means they're not set up to respond effectively over the long-term.



How to successfully harness digital



Digital transformation affects every part of the university



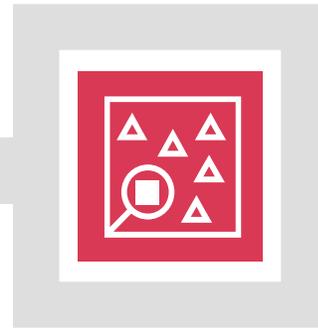
Understand the role of digital across the entire institution - not via their IT departments.

Link digital activity to the overall vision and strategy



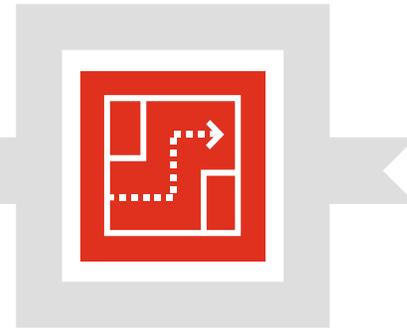
Management to define a clear vision and strategy, with clarity on the anticipated benefits and how these relate back to overall strategy

Invest in Digital Innovators



Freedom and flexibility for innovative ways of working, using digital technology.

Focus on Customer needs, not internal structures

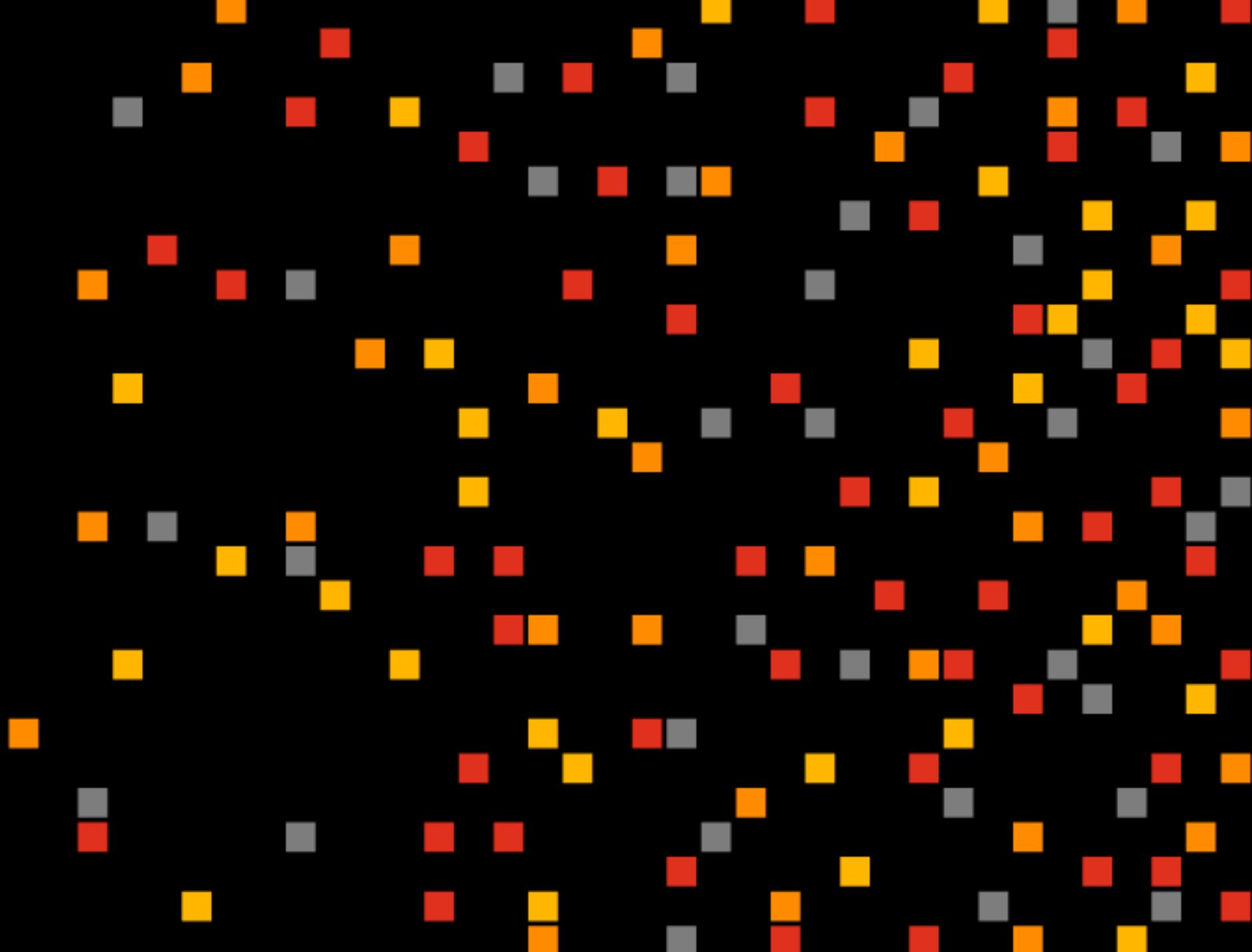


Delivering a great customer experience - listening and being agile to react.

Designing the digital experience for the future - avoid outdated behaviours.



Insights



Data & Analytics

4 out of 5

Organisations lack the right analytics capabilities to drive business insight

Insight from data requires the right processes and technology

Artificial Intelligence

Organisations around the world are beginning to leverage AI to better meet customer demands and expectations

Using AI to undertake essential but repetitive tasks and mundane activities, to shift focus to value-adding work

Cloud

Cloud technologies now enable universities to rapidly innovate to deliver new outcomes across teaching, learning and research

Opportunity to accelerate delivery and quickly react to changing demands

Institutions investing in digital technologies

Deakin University

Transforms Social Channels to Deliver a Sector-Leading Student Experience

291% Twitter
Brand Awareness

Through increased digital reach via Social Channels

140k+
Facebook Fans

Up from 19,000 from the previous two years

39% Domestic
Enrollment Increase

9% Increase International Enrollments

Monash University

Creates single view of students with Social Media command centre

360 Degree View
Student Lifecycle

Experience Centers providing world class innovation & design

Centralised
Management

Of Current and prospective student enquiries

Improved
Customer Experience

Relating to enquiry management and fulfilment

Ulster University

Creates a compelling digital vision to enable IT Transformation

End-to-End
Student Journey

Experience Centers providing world class innovation & design

Digital First
Approach

To all systems and services for student retention

Smart & Strategic
Decision Making

To attract and retain students to the University

London South Bank University

Transformed student experience and student retention

Enhanced
Ways of working

Driving digital efficiencies across the business

Increased
Student Numbers

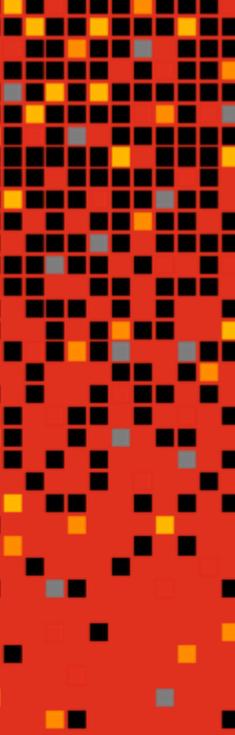
Through student attraction and retention

Transformed
Student Experience

Putting the student at the heart of every decision



How will you stay relevant for your academics, staff, and current, former and future students?



Taking advantage of the digital age - The time to act is NOW

Barriers to going digital

- Understanding new generation demands and competitors
- Incapable of adapting existing ways
- Culture
- Trust in digital services and new technologies
- Digital literacy, skills and access to technology
- Confidence using unfamiliar tools
- Feeling at a disadvantage





Considerations

- Develop a connected and immersive digital student and staff experience across the university
- Co-create and collaborate with students, academics, and partners
- Create richer learning environments to support different learning styles
- Empower students and staff to help shape and accelerate digital adoption across the university.
- Empower staff and students by familiarising individuals with new technologies, and providing support and guidance throughout.
- With the right attitude and approach, a university can transform itself from a faceless organisation into a vibrant institution with a digital personality of its own.

Use Case: PwC's interactive and short online course for Tax Administration



The Aim

Provide a **comprehensive understanding** of a complex topic in a manner that is **easily accessible, convenient, simplified** and **quick** so that individuals and businesses are able to **start applying their gained knowledge and skills**



Course design

- **Register online**
- **Four modules with assessments.**
NO exam
- Receive **certificate** and **CPD points**
- **8-10 weeks** durations
- Delivered through **PwC's online learning platform**

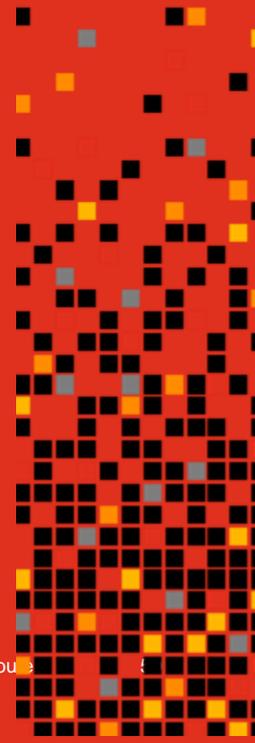


Key features

- Unique tax insight into **real-life scenarios**
- **Practical examples and solutions**
- Practical **videos** by PwC tax experts
- Utilisation of the **latest technology**
- Digitally **interactive**
- Fully responsive content **available on all devices**

“

At a time when the voice of the customer is more prevalent than ever, providing a high quality digital experience will help turn your customers into advocates for your university - which is one of the most powerful marketing tools available





Tax risk and governance in higher education

Annemarie Janse van Rensburg,
Rodney Govender, Danae von Bergh &
Jason Daniel



Speakers - Tax risk and governance in higher education



**Annemarie Janse
van Rensburg**
*Senior Manager: Tax,
PwC South Africa*



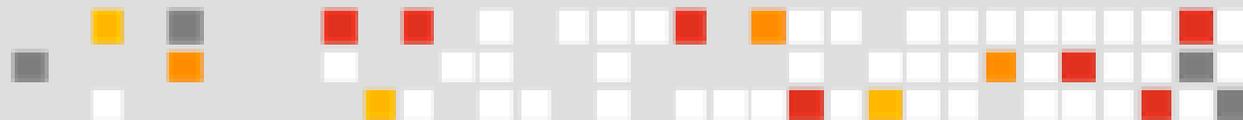
Rodney Govender
*Associate Director: Tax,
PwC South Africa*



Danae von Berg
*Manager: Tax, PwC
South Africa*

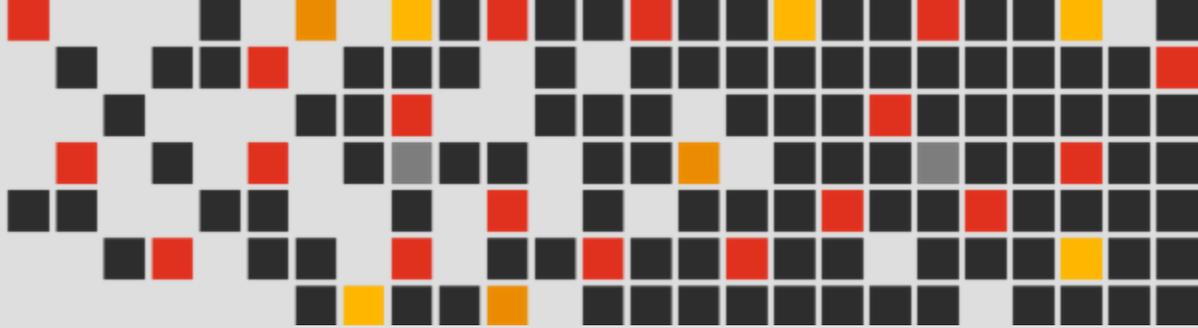


Jason Daniel
*Manager: Tax, PwC
South Africa*





Agenda



1. VAT apportionment
2. Foreign donor-funded projects
3. Student accommodation
4. Income Tax and section 18A
5. Postdoctoral fellowships
6. SARS and regulatory environment
7. Carbon tax and environmental taxes
8. Other

VAT apportionment

- VAT class ruling alternative method of apportionment (request for renewal in process)
- Research categories
 - Basic research
 - Applied research
 - Contract research (student involvement)
- Special apportionment ruling for assets
 - Various methods
- Impact of COVID-19 on apportionment

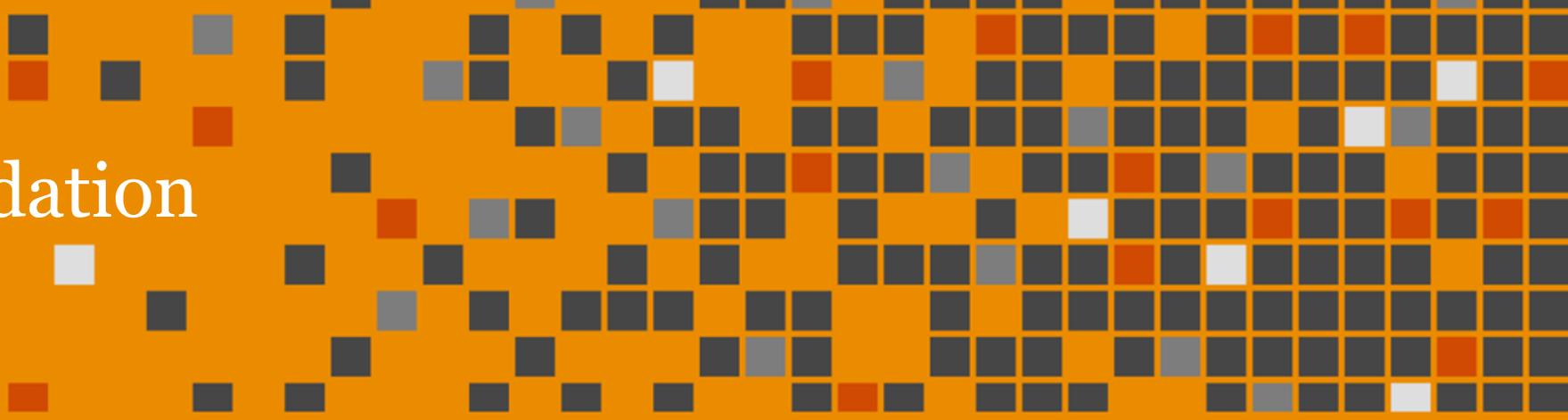


Foreign donor-funded projects

- New VAT regime and mechanism to recover input tax by qualifying projects
- Could result in multiple VAT registrations administrative difficulties
- Possible impact on foreign funding
- Ongoing engagement with SARS and National Treasury
- Updates and developments



Student accommodation



- Exempt when supplied by university
 - Ancillary to educational services
- Respublica case
- Commercial accommodation at reduced rate
- Special vehicles and structures

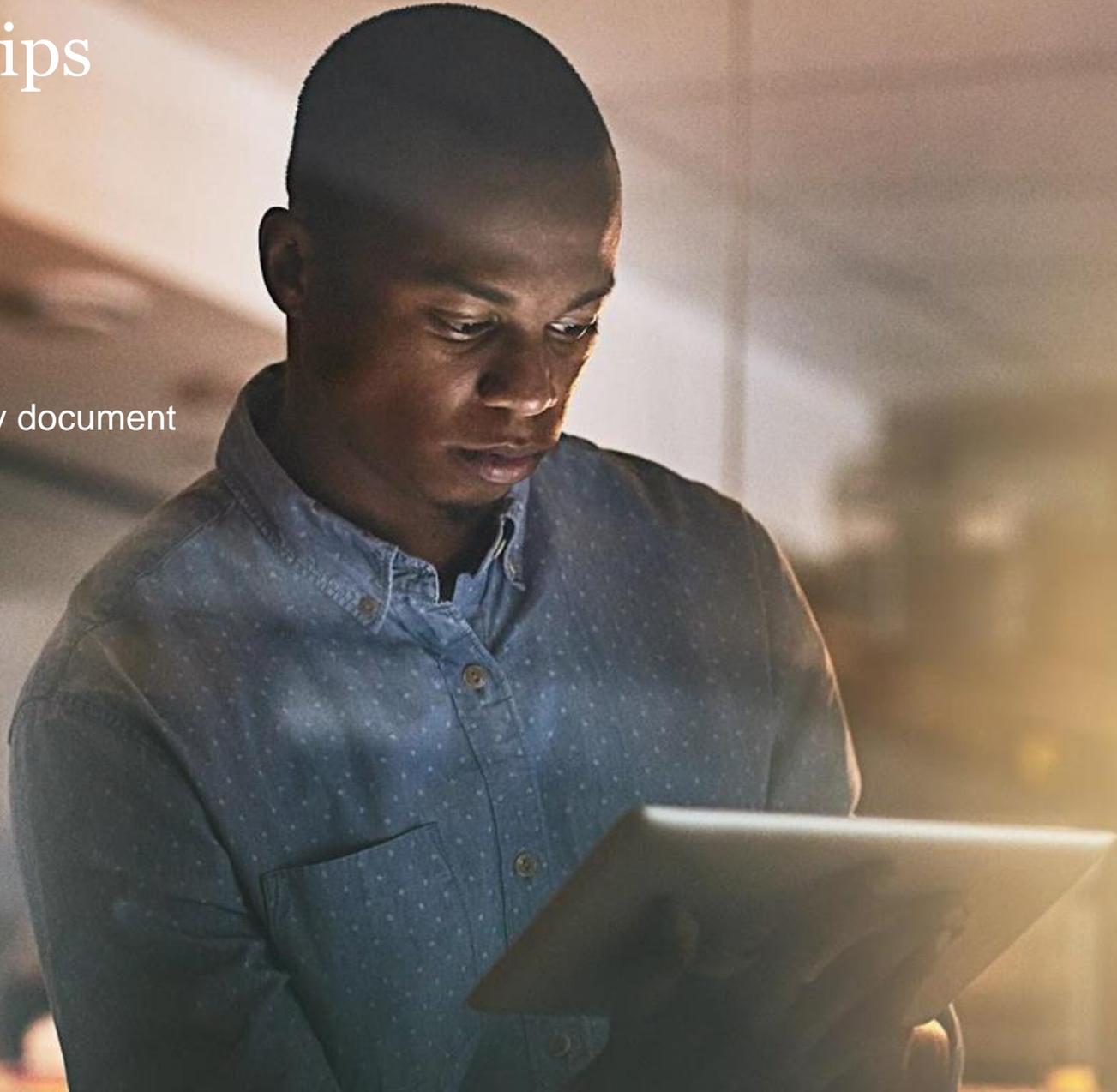
Income Tax and section 18A

- Exemption under S10(1)(cA) updates
- Section 18A
 - Process is important
 - Gratuitously given
 - Never services
 - Not sponsorships



Postdoctoral fellowships

- Post Doctoral Research Fellowships
 - Considered to be a bursary
 - Tax exempt (S 10(1)(q))
 - Important to refer to the policy document
- Binding Class ruling



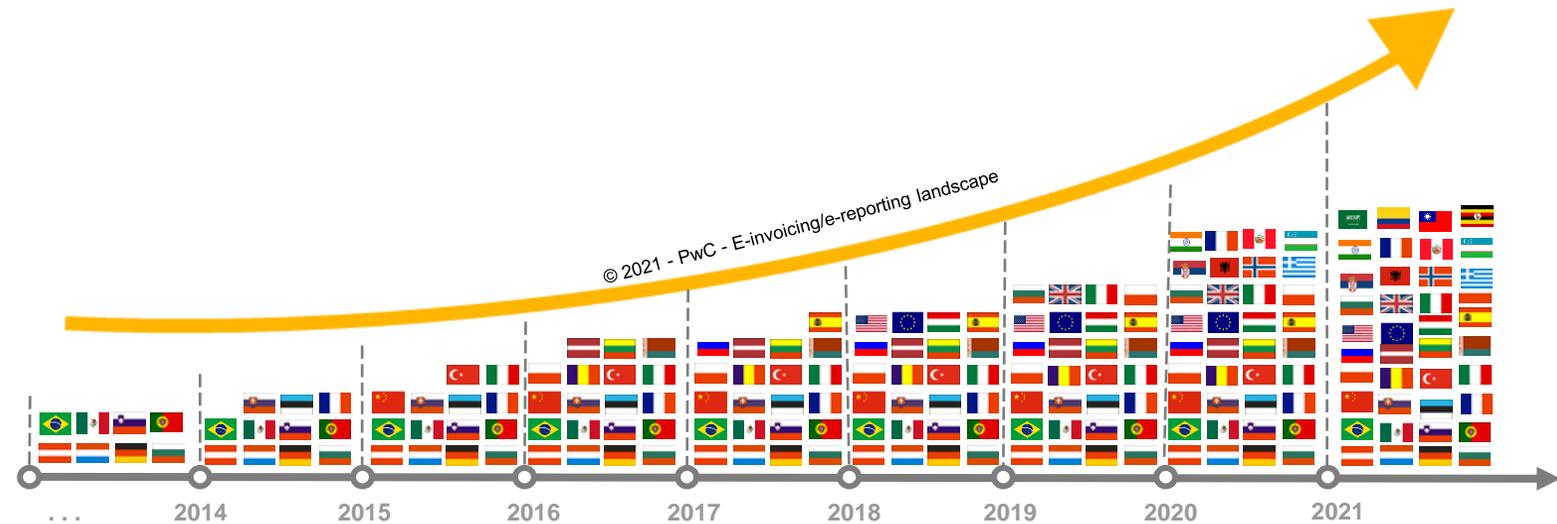


SARS and regulatory environment

- Current environment
 - Focus on collections
 - Additional revenue units
 - VAT refunds
 - Level of stakeholder engagement
 - Tax of the future and global trends
- 

What is the future of invoicing?

A rapidly changing tax compliance & reporting landscape



Different measures



On-request e-audit requirements

Obligation to be able to extract and present accounting/ transactional data in a predefined format on request of the tax authority.

Real-time reporting

Requirement to communicate incoming and/or outgoing transactional data to the tax authority in (near) real-time, usually within a few working days, in a pre-defined format.

Mandatory e-invoicing

Obligation to electronically exchange invoices/ transactional data using a predefined format, sometimes via a government run platform.

Global e-invoicing overview

Characteristics of the e-invoicing landscape per geographical region

Europe

- ▶ E-invoicing pushed by the government sector (often via PEPPOL).
- ▶ This requirement also has a catalysing effect on B2B e-invoicing
- ▶ Increased per country and non-harmonised implementation of (close to) real time reporting requirements

North America

- ▶ Open framework – E-invoicing possible without major requirements/obstacles
- ▶ Uptake is still rather low
- ▶ Ongoing initiatives (e.g. E-invoicing WG / BPC in the US)

Latin America

- ▶ Leading and inspiring other regions
- ▶ E-invoicing mandated in many countries (clearance models)
- ▶ Mandates still increasing (scope/additional countries)

Middle East

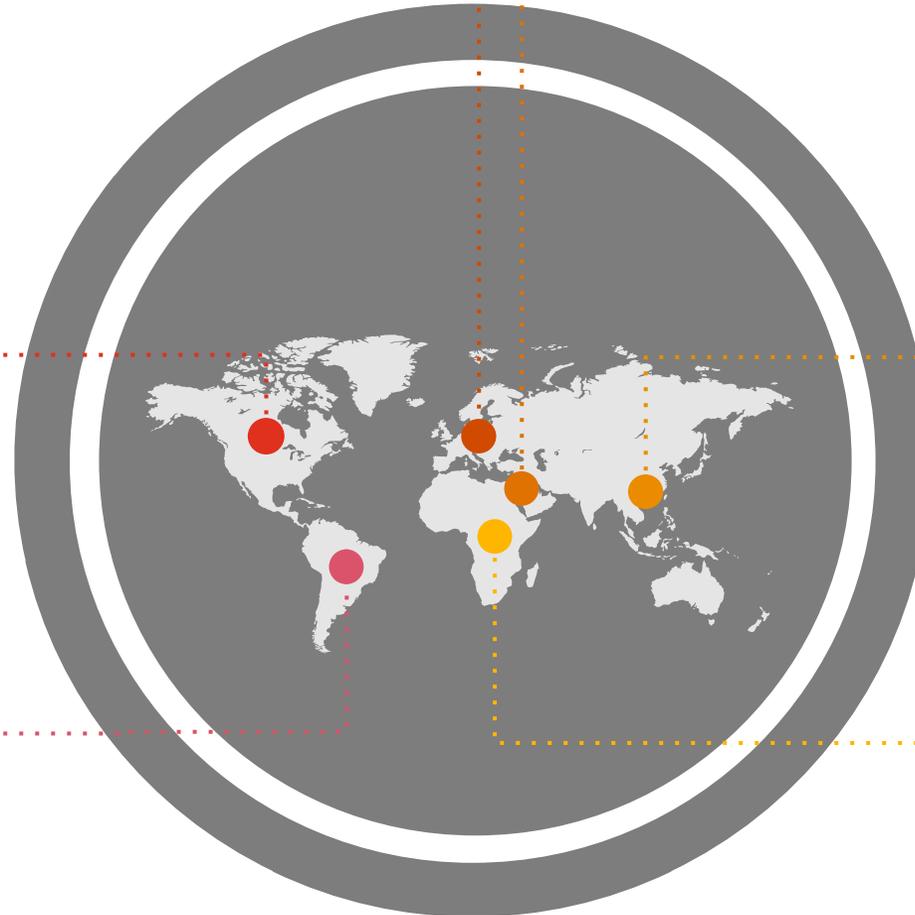
- ▶ VAT system in the GCC region was only introduced a few years ago
- ▶ A few countries are exploring the introduction of clearance based invoicing models

Asia & Pacific

- ▶ Diverse and scattered e-invoicing landscape
- ▶ A number of countries have introduced mandates or invoice registration, others are exploring the possibilities

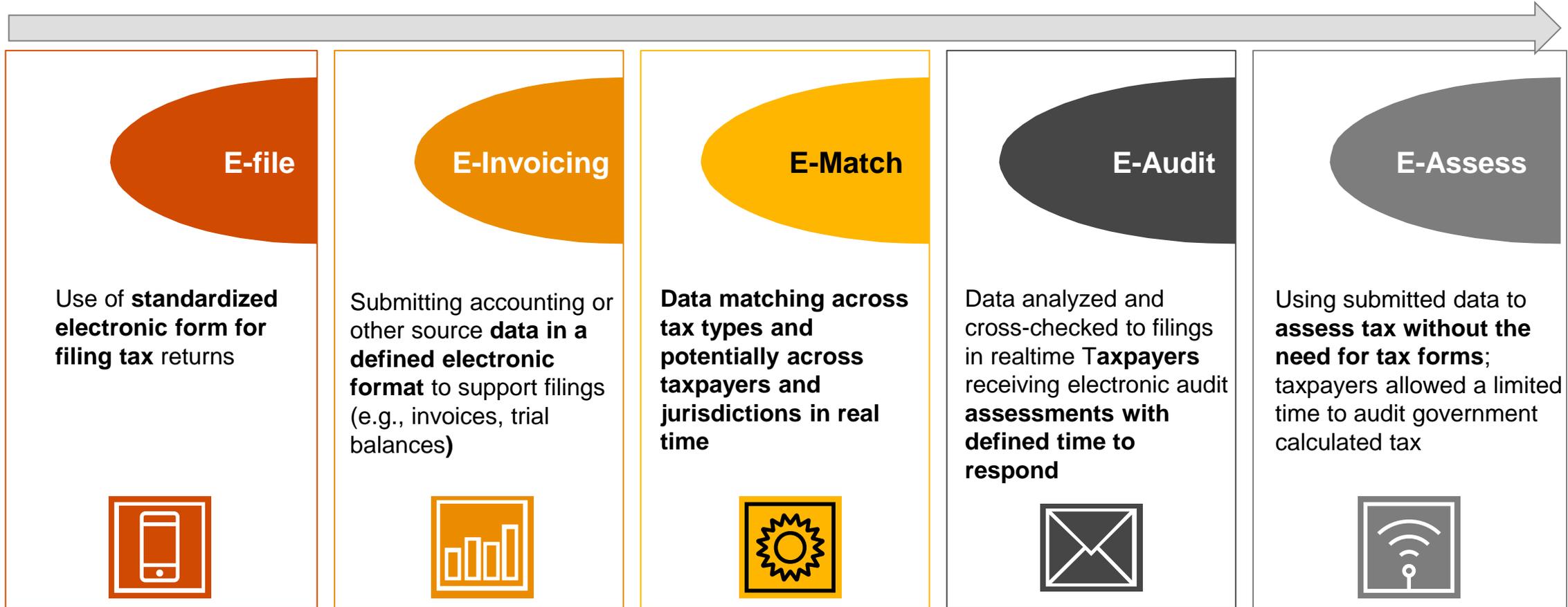
Africa

- ▶ More limited adoption rate
- ▶ Interesting developments in some countries (e.g. e-invoicing mandate in Egypt for designated companies)
- ▶ Fiscalisation in Zimbabwe
- ▶ VAT Auto Assessment (VAA) in Kenya



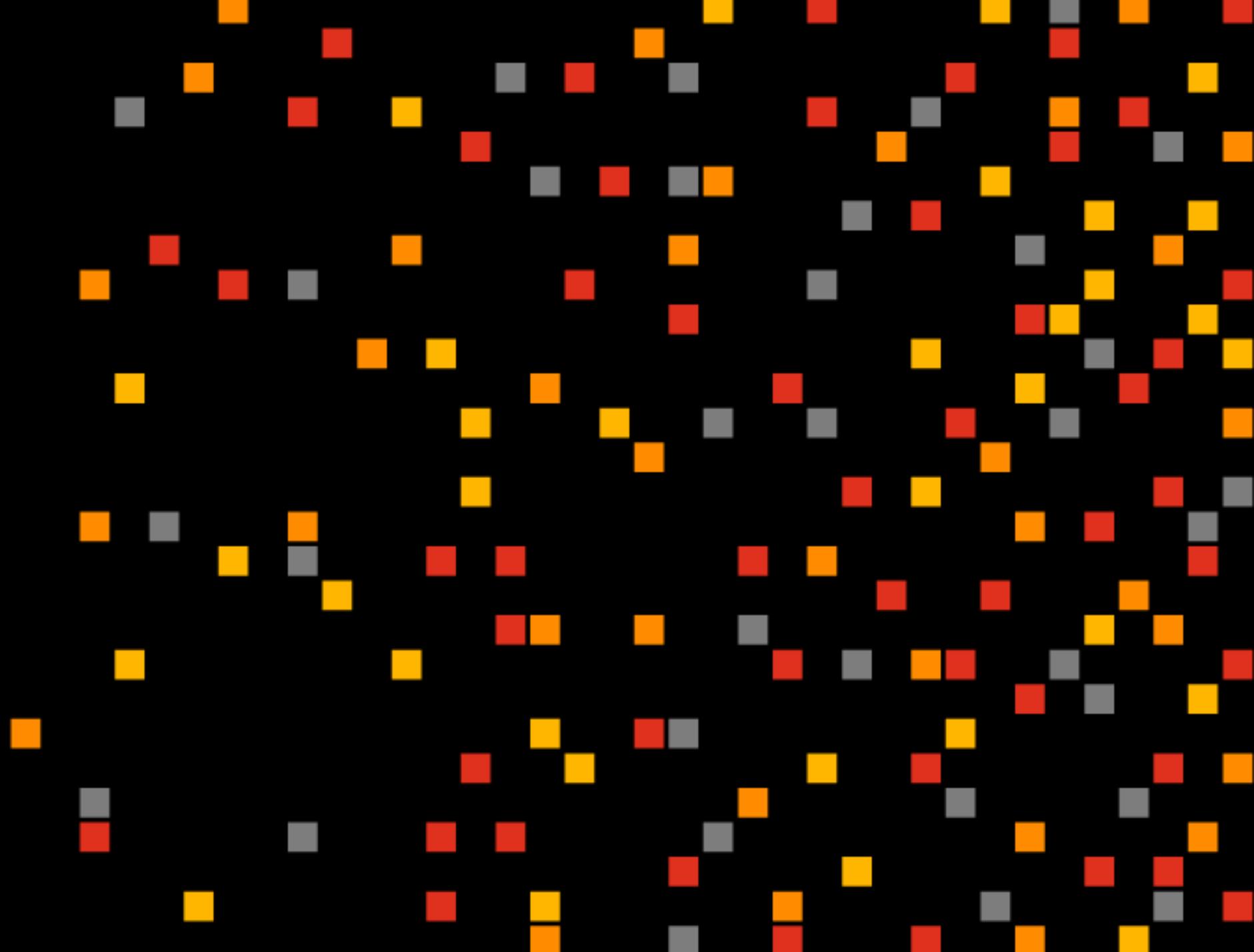
Global Trends for Digitization in Tax Administrations

PwC has been working with multiple tax authorities across the globe in helping shape their digital journey, which includes the design of e-invoicing models and solutions. Our view is that there is a paradigm shift in digitization demonstrated by the diagram below with e-invoicing being the next step in the tax authority digital journey.





Carbon Tax



Key Design Features of Carbon Tax



What is carbon tax? Persons covered?

Carbon Tax is levied on the sum of greenhouse gas (GHG) emissions, in respect of the tax period, expressed as the carbon dioxide equivalent of the greenhouse gases which are emitted.

A person is liable to pay carbon tax, if that person conducts an activity in the Republic resulting in GHG emissions **equal to or above** the threshold specified for that activity.



GHGs covered

Covered emissions

- Fuel Combustion
- Industrial Processes
- Fugitive Emissions

GHG covered

- CO₂
- CH₄
- N₂O
- SF₆
- HFCs
- PFCs

Emissions Included

- Direct emissions (Scope 1)

Emissions Excluded

- Scope 2 and Scope 3 indirect emissions



Carbon tax rate and Allowances

Carbon tax rate

- R134 p/t CO₂e
- Increased by CPI + 2%

Allowances

- Basic allowance
- Industrial process
- Fugitive emissions
- Trade exposure allowance
- Performance allowance
- Carbon budget
- Carbon offsets

Effective tax rate

- Limitation of allowances up to 95%
- Applicable Carbon Tax Rate = R134 t/CO₂e



Compliance and Administration

Customs and Excise Act

Licensing & Registration

DA 185 and Annexure DA 180.4B2

Payment

- Form DA 180
- 31 July following the calendar year

First Phase

1 Jun. 2019 -31 Dec. 22

Second Phase

1 January 2023 - Onward



Phase 2

Period

1 January 2023 - onwards

Carbon tax rate increase by CPI%

Expectations

- Allowances may be reduced or be replaced with absolute emission thresholds.
- Effective tax rate will increase - magnitude of increase not known.
- Possible mandatory carbon budget regime.
- Eskom Inclusion

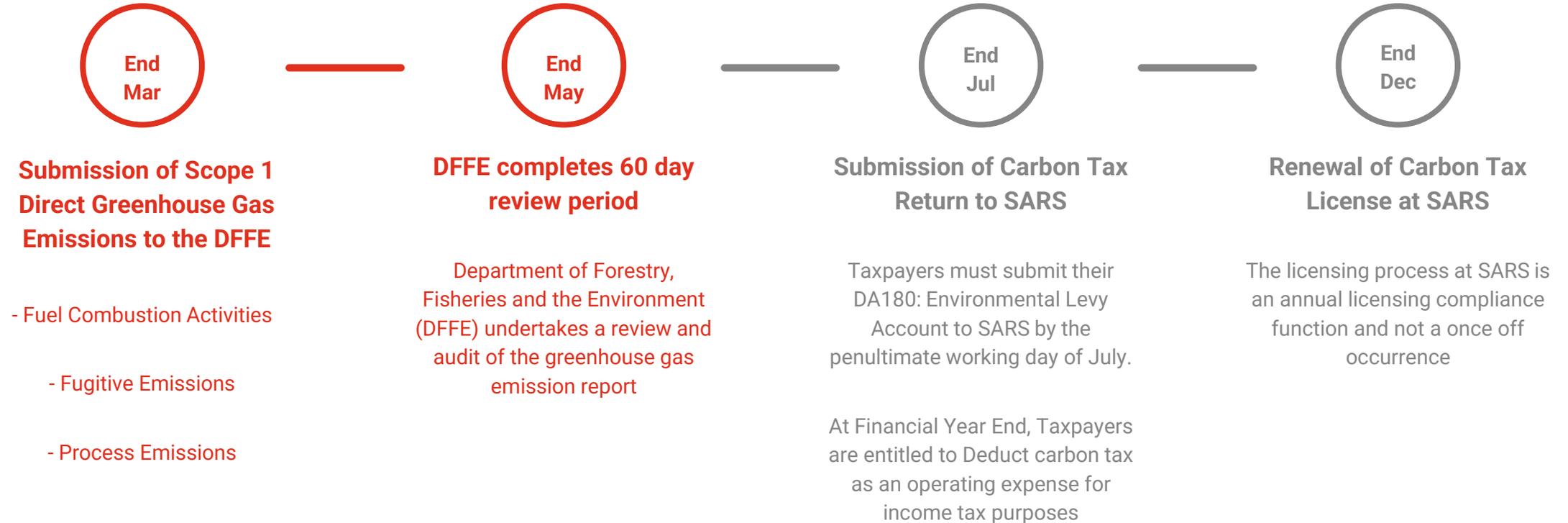


GHG emission reduction

- Increase process efficiency
- Monitor and address leaks from pressurised equipment
- Deploy clean technology
- Invest in renewable and alternative energy (Renewable Energy Premium)
- Carbon Offset projects and the introduction of a carbon trading system
- Energy efficiency, energy effectiveness and energy conservation = reduced Carbon Tax liability



Key Deadlines for Emission Reporting and Carbon Tax





Environmental Taxes - Forward Looking Approach

- Current environment:
 - Strong focus on Environment, Social and Governance (ESG) initiatives.
 - Net-Zero Strategies.
- Mandatory Carbon Budgets introduced under the Climate Change Act.
- Taxation Laws Amendment Bill gives a clear indication that the National Treasury is beginning to widen the carbon tax net.
- Global outlook on carbon pricing, carbon taxes and environmental taxes.



Reimagining the tertiary, vocational education & training sector

Anisha Vittee, Dayalan Govender,
Alan Jonker & John O'Connor



Speakers - Reimagining the tertiary, vocational education & training sector



Anisha Vittee

*Senior Manager:
Advisory Education
Lead, PwC South Africa*



Dayalan Govender

*Partner: HR
Transformation Lead,
PwC South Africa*



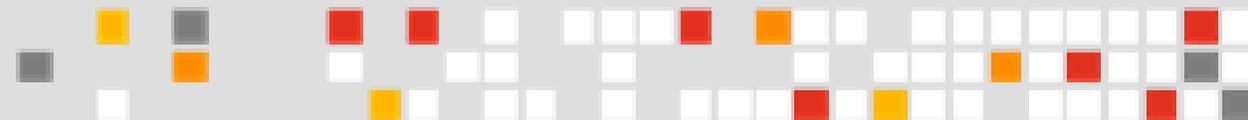
Alan Jonker

*Higher Education SME,
PwC South Africa*



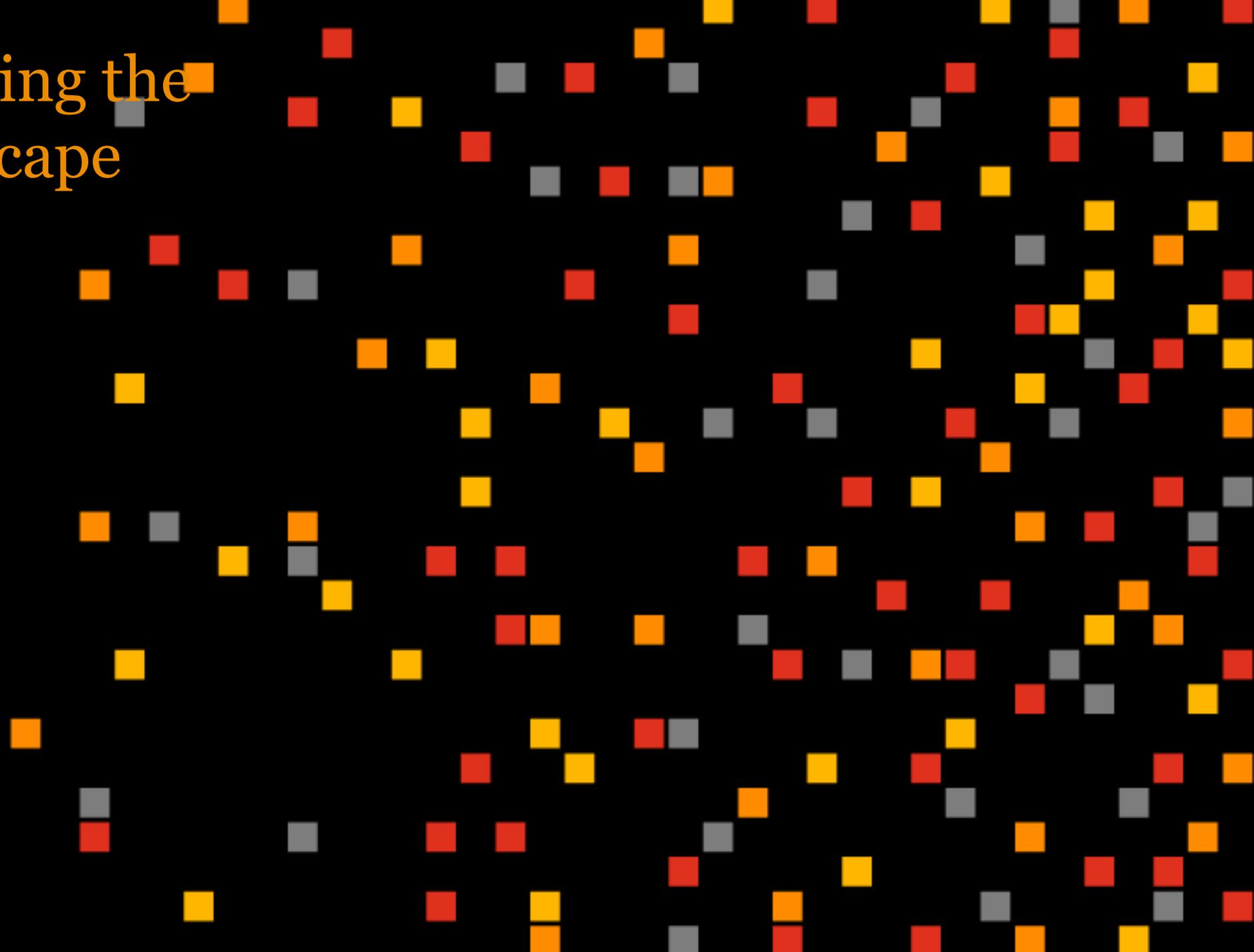
John O'Connor

CEO IoS Group





Understanding the TVET landscape





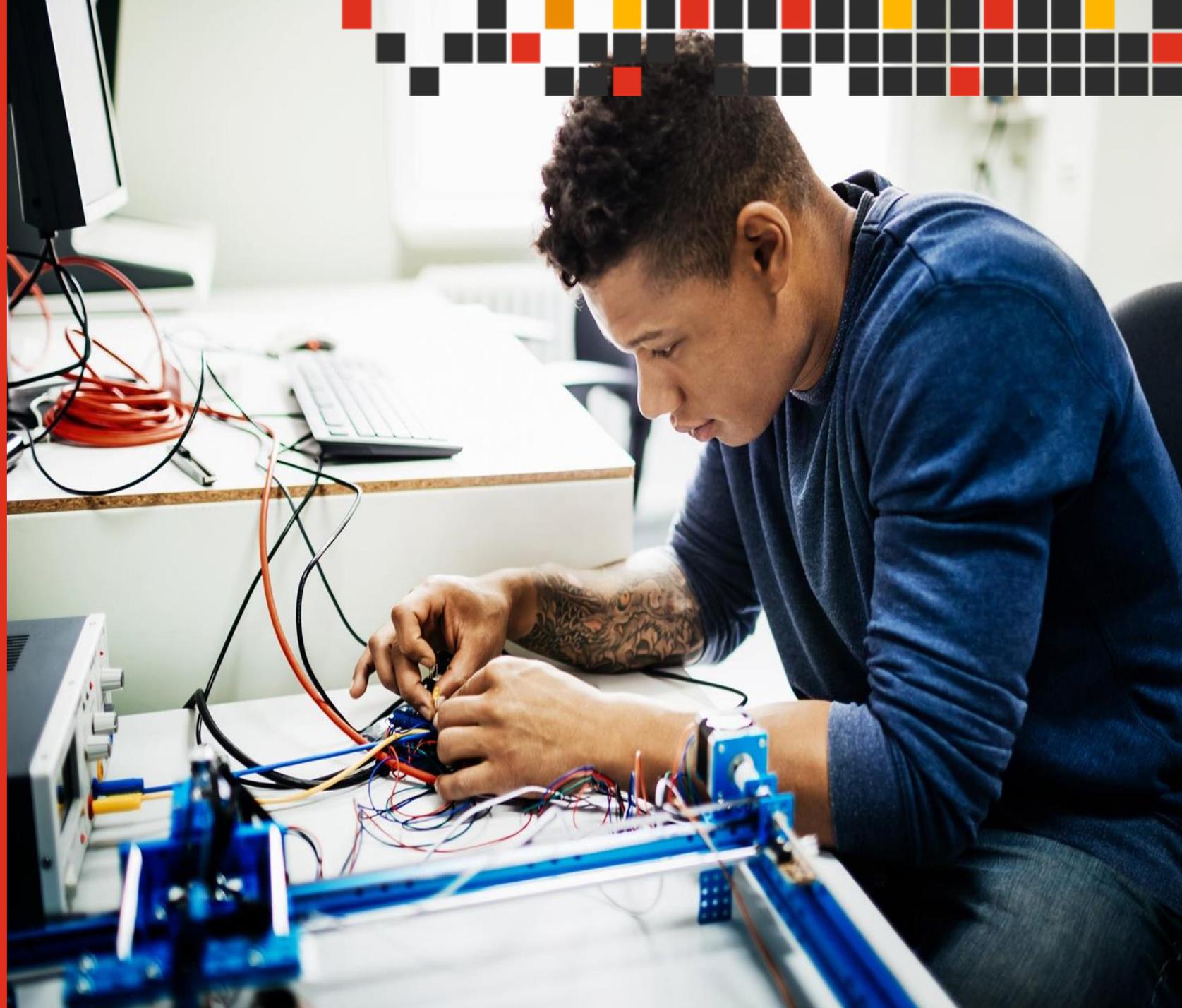
Understanding the TVET Landscape

- ❑ The South African **economy and education landscape** has significant room for growth in order to succeed in the **4th Industrial Revolution**. The country requires cross-functional and new technical skills to advance in line with international competitors and reduce the youth **unemployment** rate of 54%.
- ❑ **TVET Colleges serve an important function** in SA society by supplying industry with skilled workers, promoting economic growth, infrastructure and social development, and providing a post-secondary education and training option that is flexible and diverse to suit students', industry and community needs.
- ❑ However, TVET Colleges have faced a number of **challenges**. Sector reports, DHET documents, and PwC's work in TVET Colleges were reviewed to determine the challenges faced, and set out **5 strategic pillars for change** in TVET Colleges. These pillars are **Strategy, Operations, Technology, and People Internal and External**.
- ❑ Within each pillar, the current situation (as-is) was described, the means of change outlined (how-to), and the ideal future state (to-be) depicted. The **current operating model** and **suggested future operating model** are presented based on work done at Ingwe TVET College. The new operating model puts greater emphasis on strategic goals and the TVET value chain of attracting, skilling and placing students and developing mutually beneficial partnerships..
- ❑ Ensuring the **sustainability, growth and success of the TVET sector** is crucial to the achievement of national policy objectives in the National Development Plan, Millennium Development Goals and Sustainable Development Goals and PwC hopes to make a difference by assisting in this endeavour.

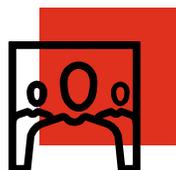
Why change is necessary

The DHET's **highest priority** is to strengthen and expand the public TVET colleges making them the **cornerstone of skills development**. To do this they have to become attractive institutions of choice for school leaver. increasing enrolment to **2.5 million by 2030**

White Paper for Post-School Education and Training, 2013



Technology displaces jobs but it can create more if our people have the right skills



“Throughout history, technology has created more jobs than it has displaced.



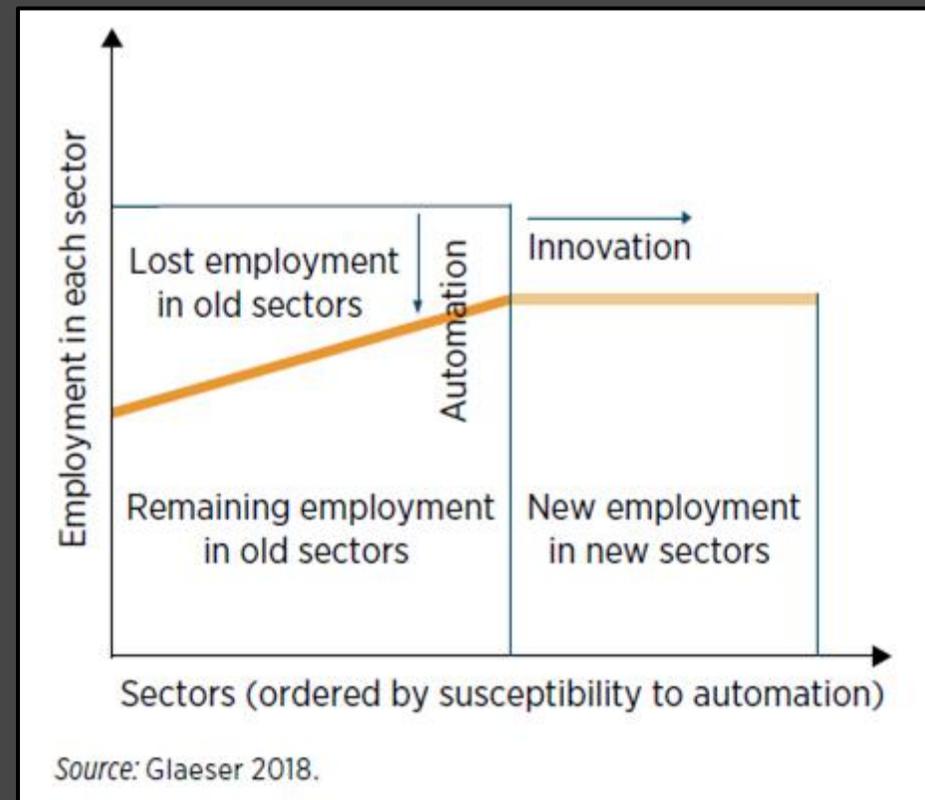
Technology has brought higher labor productivity to many sectors by reducing the demand for workers for routine tasks and has opened up entirely new sectors.”

(World Bank, 2019, p.18)

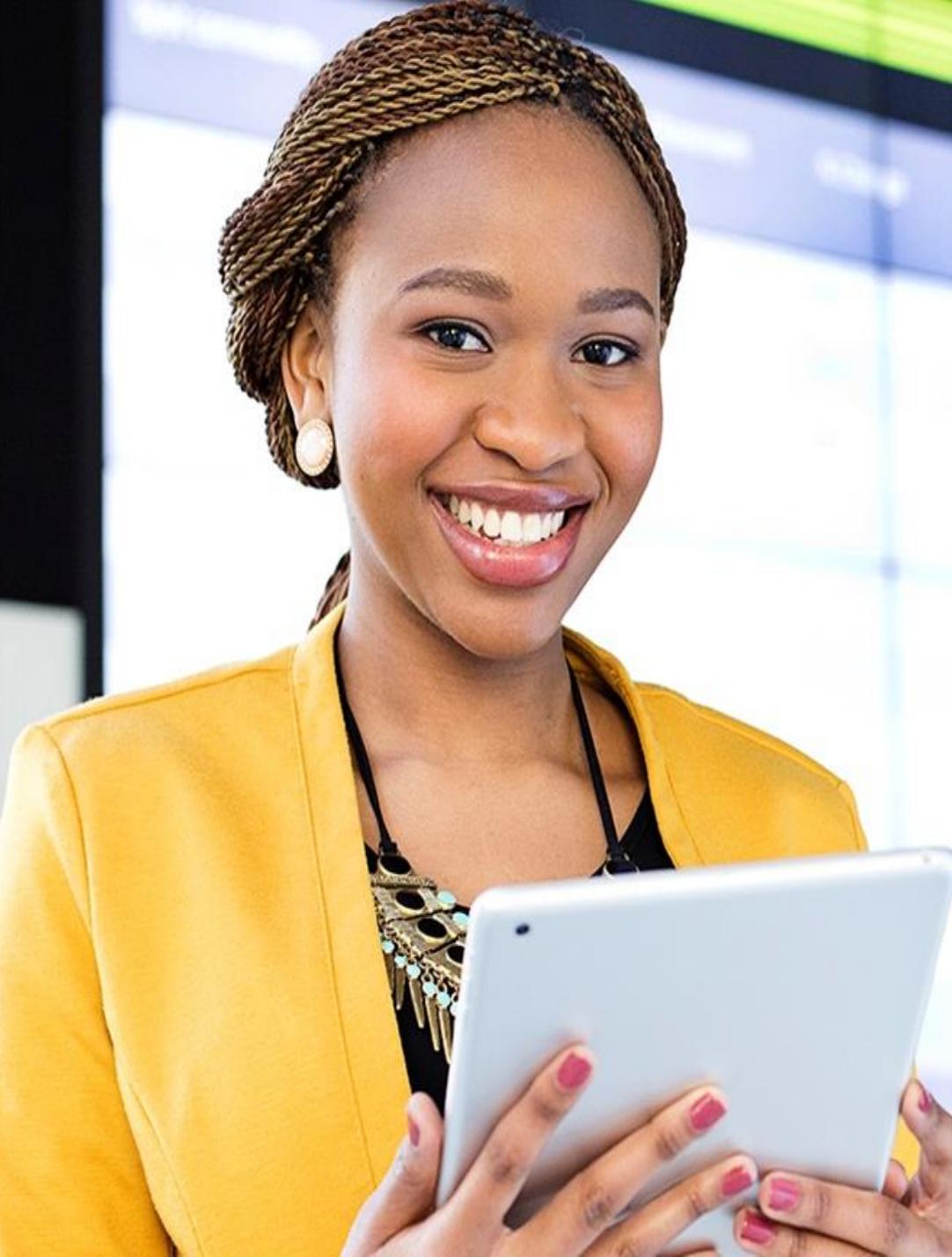


If our people have the skills they need, they can create a climate for job creation and economic growth.

HOW THE FORCES OF AUTOMATION AND INNOVATION WILL SHAPE EMPLOYMENT

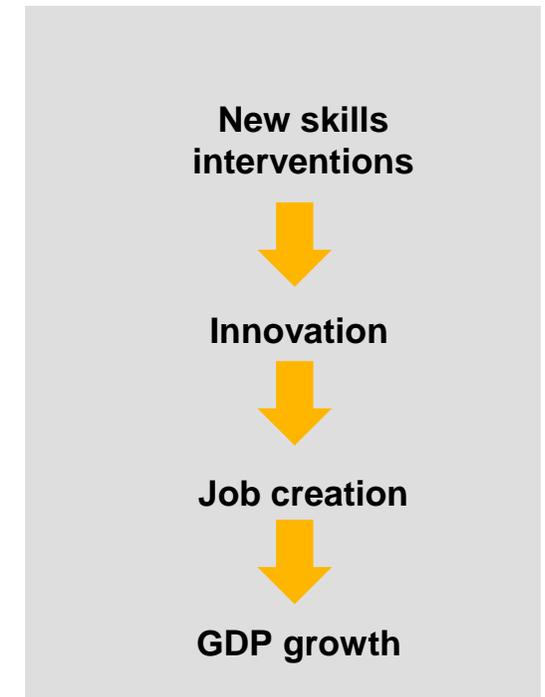
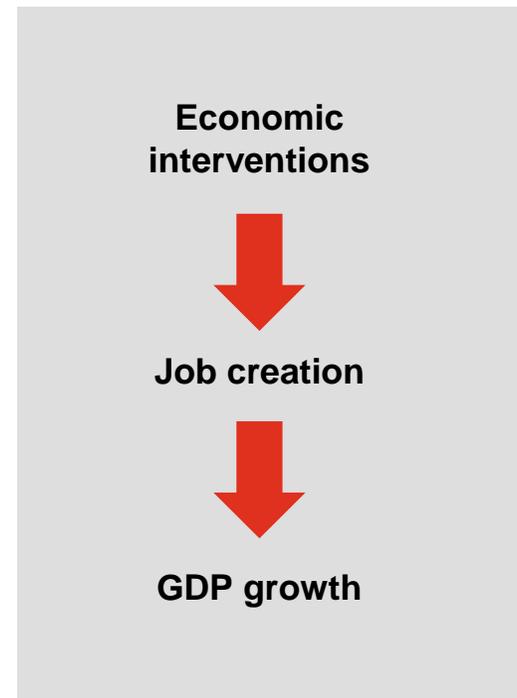


Source: World Bank's World Development of Report: The Changing Nature of Work, 2019, p.29



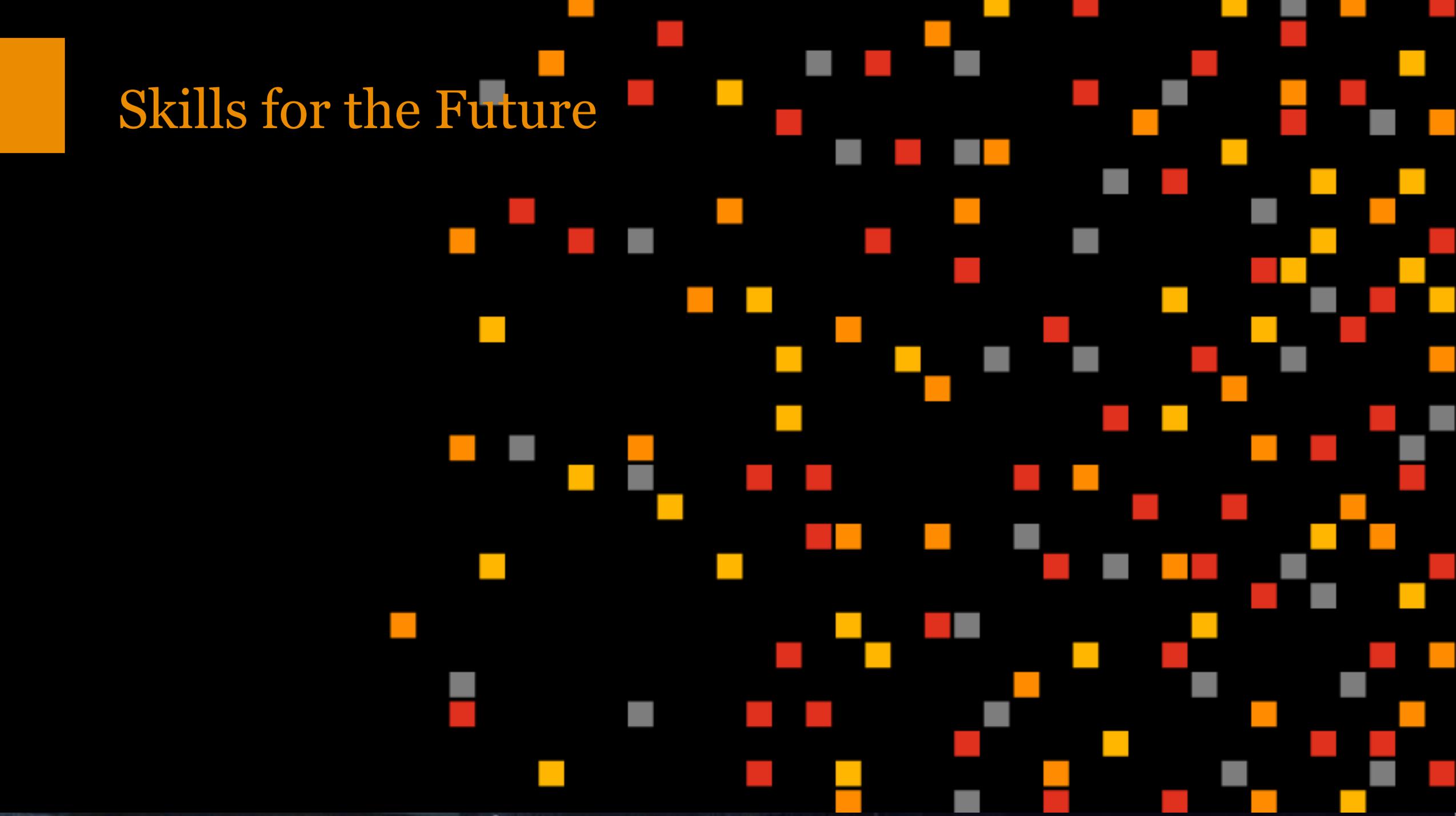
Upskilling can lead to economic growth

We can't create economic conditions but we can **equip** people with the right skills to **create good jobs** which will lead to **economic growth**.





Skills for the Future

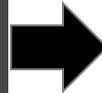




Key skills expected to decrease

According to Nedlac, **roles that are expected to decrease** include:

- Accounting,
- Book-keeping and payroll clerks;
- Administrative staff (capturing and sharing information);
- Material recording and stock-keeping clerks;
- Internal auditors;
- Couriers and messengers;
- Order clerks; and roles that build unnecessarily levels of hierarchy into the system, move toward flatter structures.



Current skills, knowledge and capabilities can be enhanced by developing the following digital skills:

-  **Big Data**
-  **Artificial Intelligence**
-  **Internet of Things**
-  **Robotics**
-  **Augmented Reality**
-  **Cloud Computing**



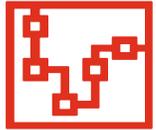
Key skills expected to increase

According to Nedlac, **roles that are expected to increase** include:

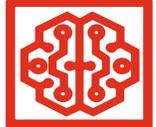
- Digital transformation specialists
- Digital currency experts
- Process automation specialists
- Cybersecurity monitors and professionals
- AI ethics officers and coders and Fraud Examiners
- Chief information officer
- Data management manager
- Database designer and administrator
- Network analyst
- ICT security specialist
- Programmer analyst

Upskilling can be through the **70/20/10** approach. **Courses** can be used to develop digital skills. A big part of the learning will be **on the job**. Finding **coaches and mentors** can also help build the skills.

Future Roles - Emerging Jobs



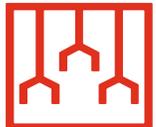
Alternative Currency Bankers



Augmented Reality Architects



Waste Data Managers



Global System Architects



Personality Services



Avator Designers



Nano Medics



Elevated Tube Transport Engineers



Urban Agriculturalist



3D Printing Engineer

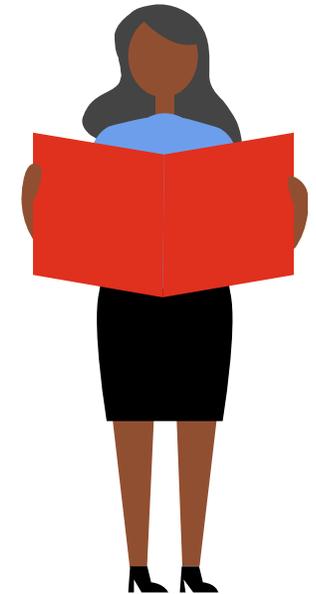


Social Educational Specialist



Data Hostage Specialist

“Our future success is directly proportional to our ability to understand, adapt and integrate new technology into our work”



What does the future world of work look like for TVET Colleges?



Large **youth population** in Africa will create a greater need for skills and jobs. A robust and well-rounded curriculum that ensures work-ready students that are adaptable and agile should be developed to meet this need.



Depleting energy and food sources means the jobs we create should move towards **sustainable solutions** and **adapt to industry changes**.



The increase in **service-, people- and technology-related jobs, automation, robotics** and **AI** requires partnering with private and public stakeholders to leverage their insights.



Technology will increase **productivity, real-time engagement** and efficiency of services



E-learning expanding access to education, allowing students and lecturers to upskill at any point in their career.

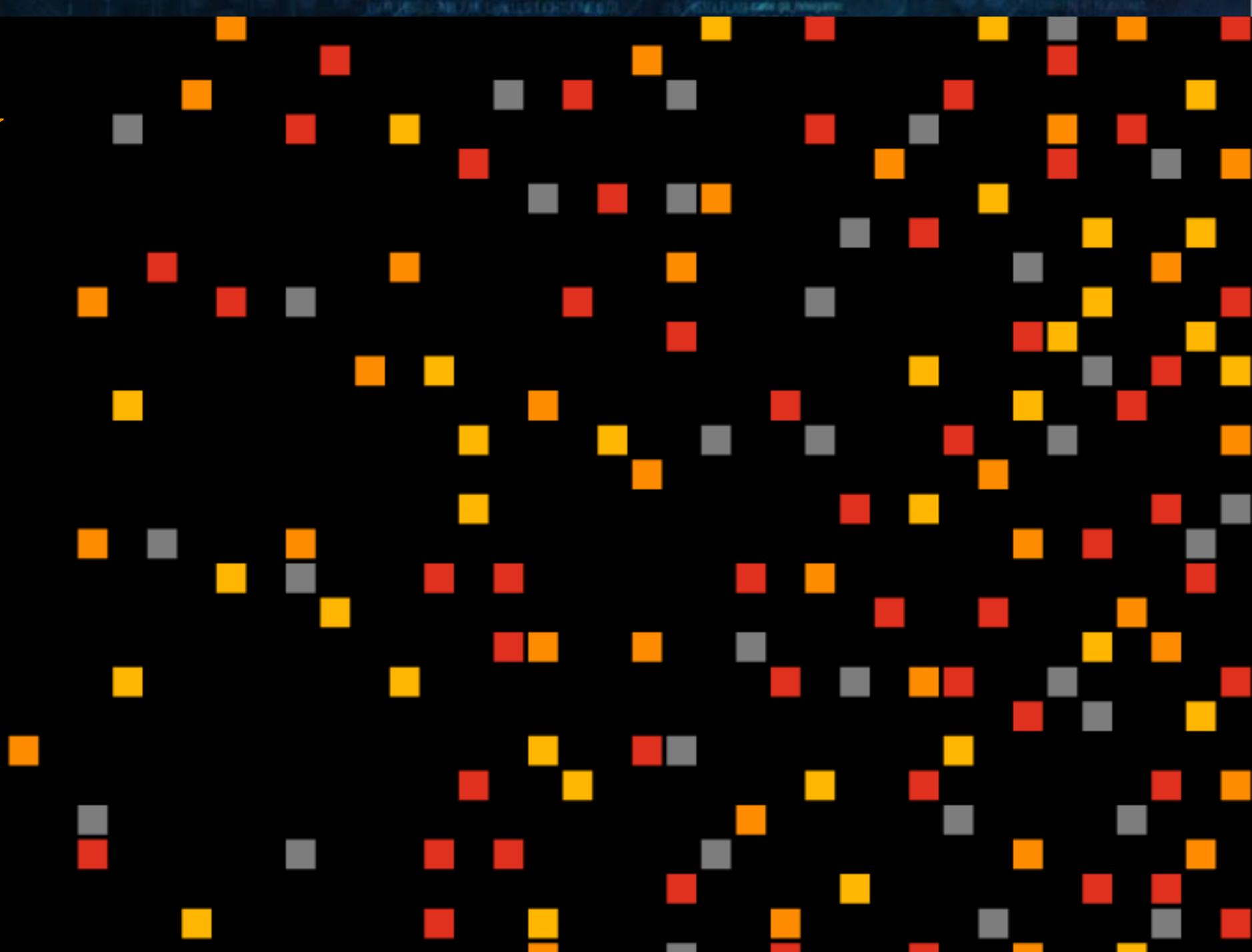


Millenium Development Goals and Sustainable Development Goals to eradicate **poverty, promote equality, increase and promote education** will become a top priority.





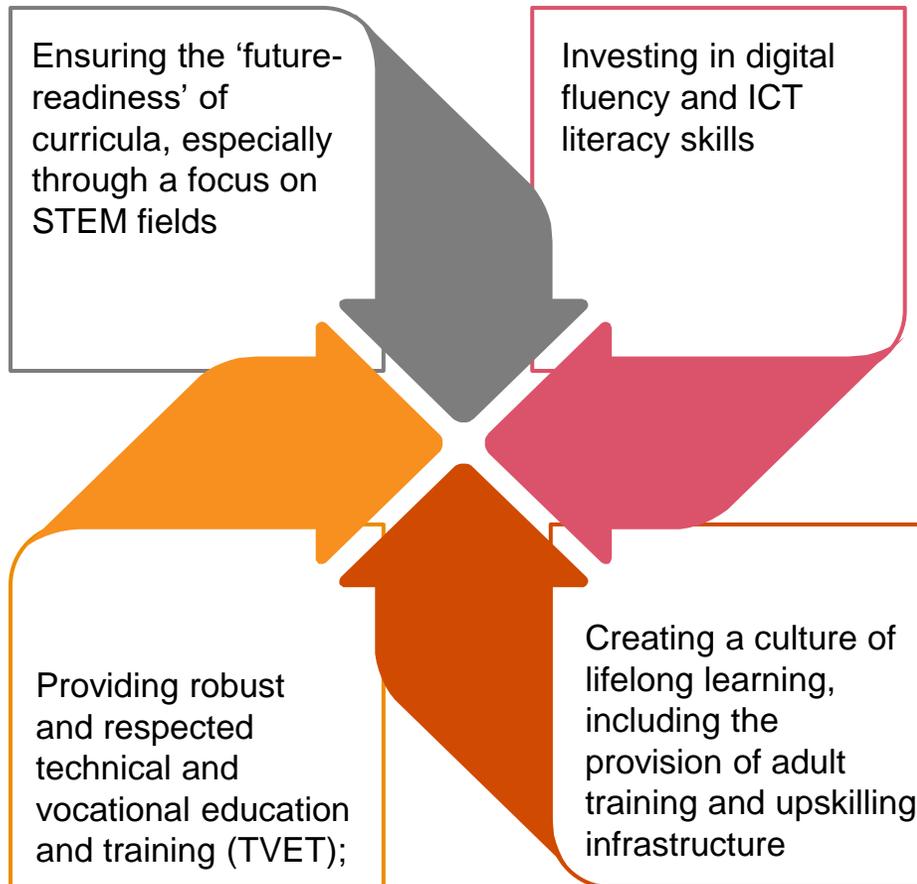
Case Study



TVET Work Based Experience

The World Economic Forum, in the publication *Realizing Human Potential in the Fourth Industrial Revolution*, provides a number of levers for creating stronger education systems with 4 strategic focus areas:

Source: World Bank's *World Development of Report: The Changing Nature of Work*, 2019



TVET Work Based Experience

The education system of a country is the core of a sustainable vision for the future and the nature of education and its delivery mode is rapidly changing to meet the demands of the 4IR.

A number of initiatives aimed at developing cross-functional and new technical skills to advance, in line with international practices and reduce the youth unemployment rate of 54% and address the critical/scarce skills in SA for artisans(8%), are being rolled out to support the Technical Vocational Education and Training (TVET) colleges.

The provision of Work Based Experience(WBE) requires close collaboration with corporate and public partners to ensure that the curricular requirements are aligned with industry needs.

EG: PwC and ABSA support provided to over 2000 students in the last 3 years.

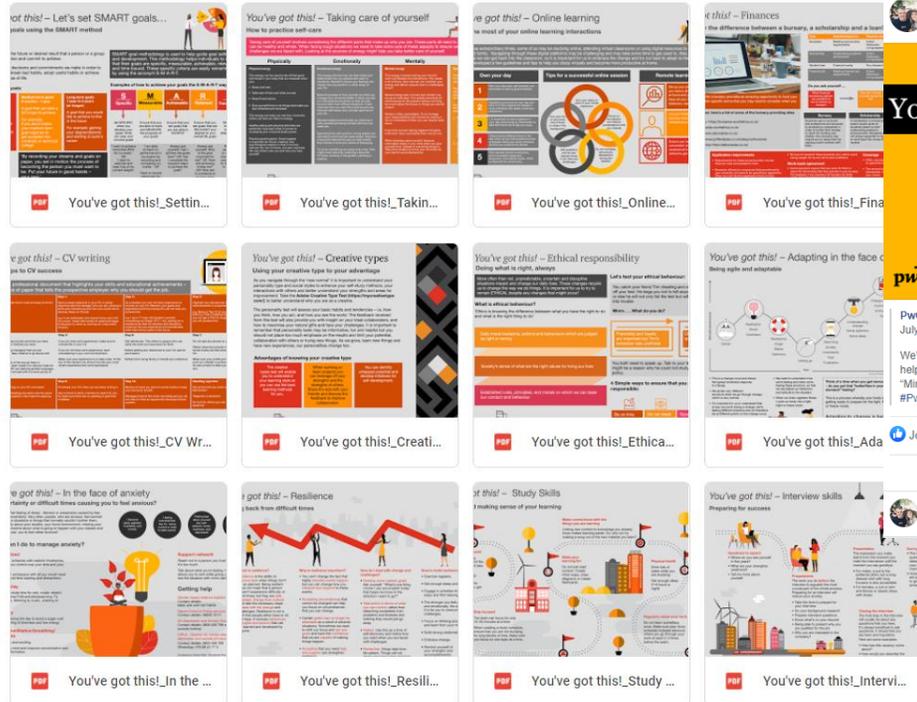
With the pandemic and subsequent lockdown restrictions impacting education institutions and the 'on site' attendance, the support continued using virtual platforms. This change required both resilience and agility for both providers and recipients of the support.



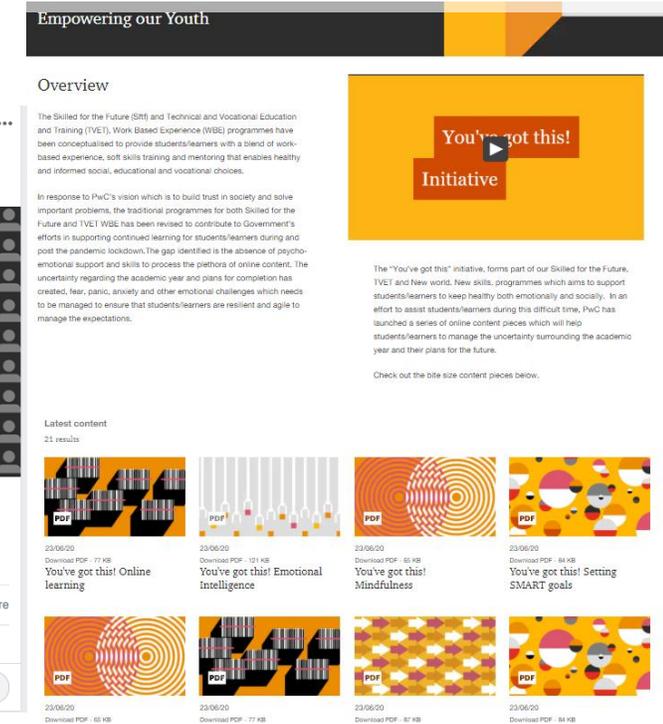
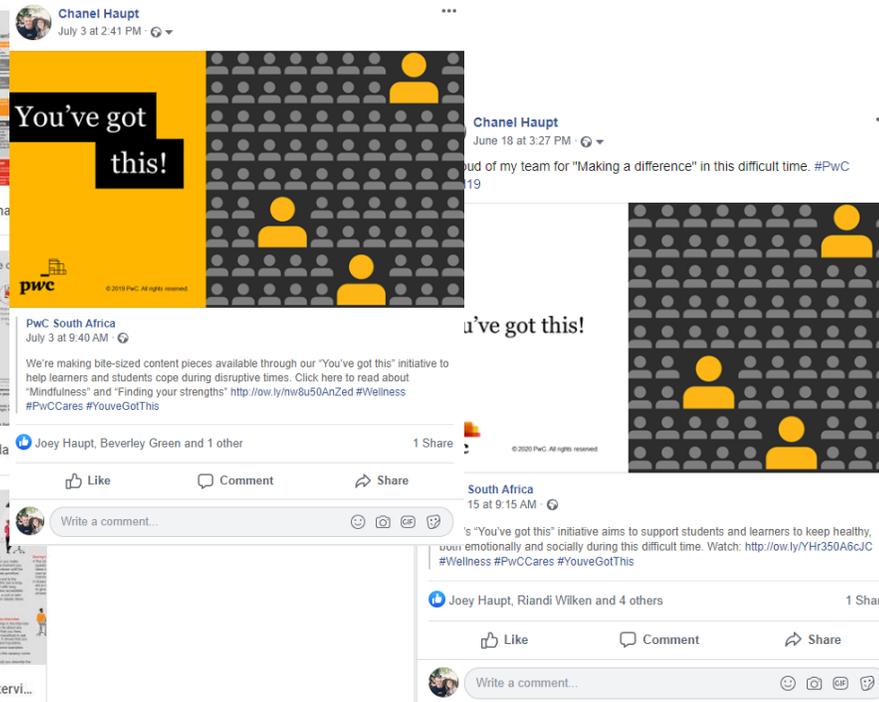
You've Got This!

The “You’ve got this” initiative forms part of our Skilled for the Future, TVET and New world. New skills. programmes which aims to support students/learners to keep healthy both **emotionally** and **socially**.

21 placemats ___ Empowering our youth website

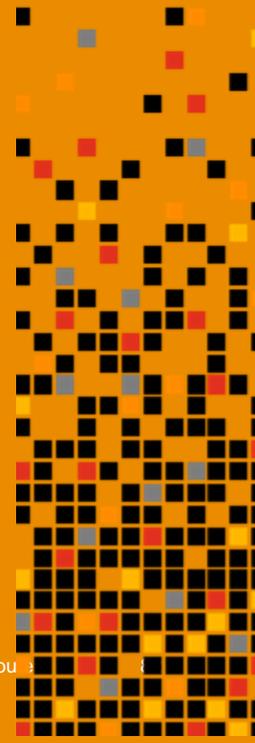


Social media posts



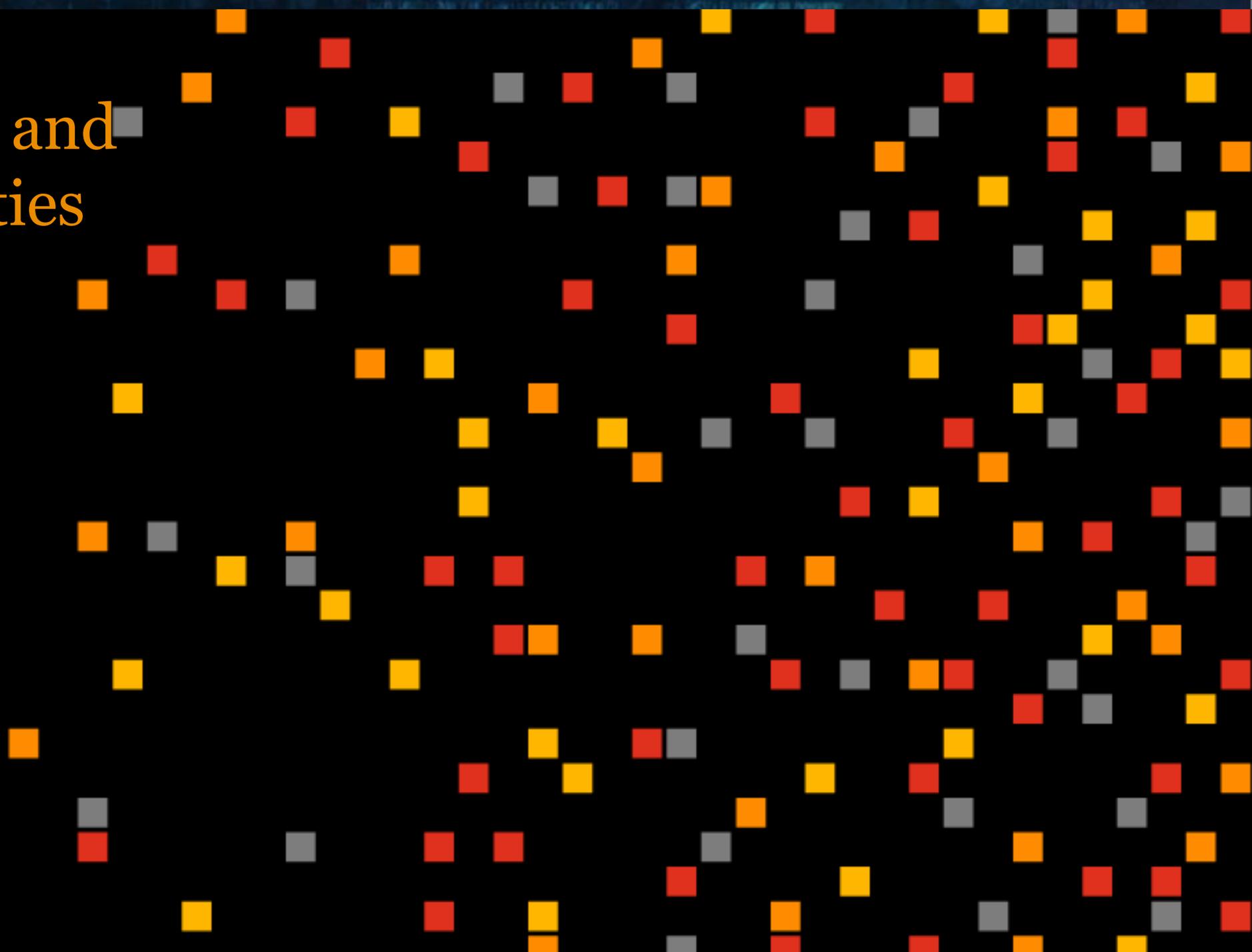
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If it's to be....it's up to me!!!!



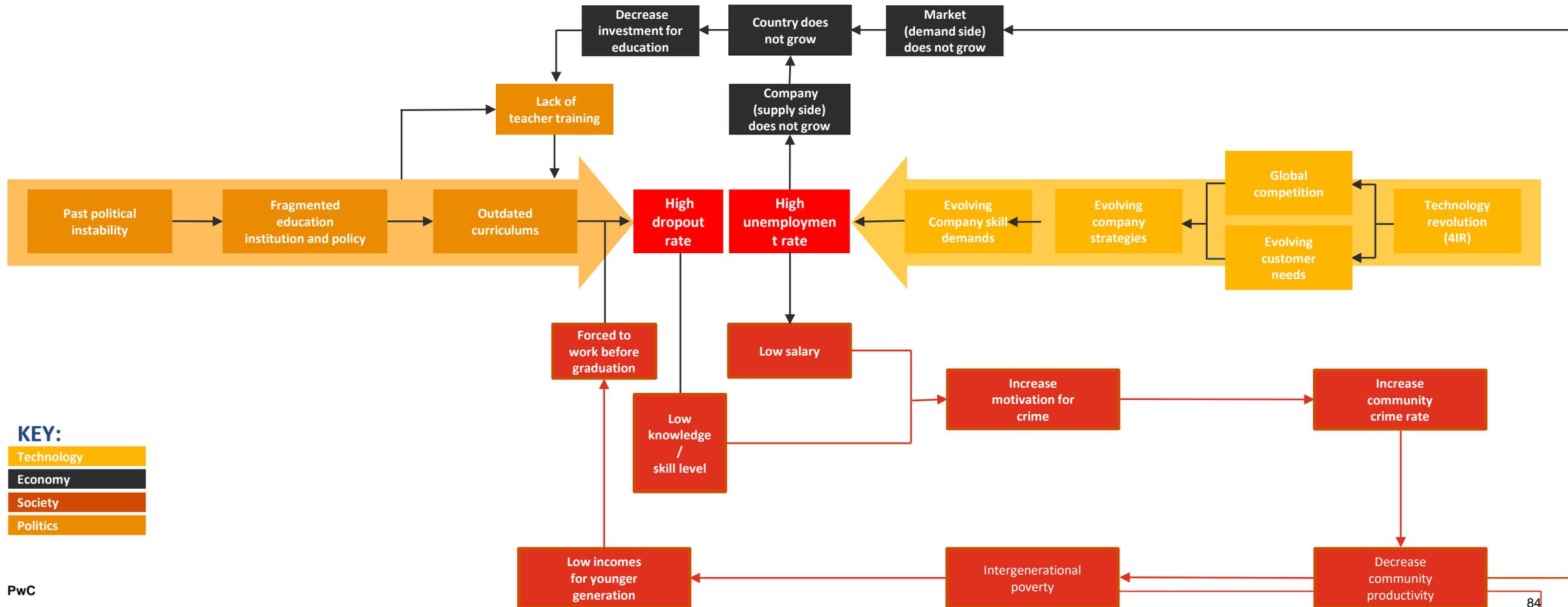


Challenges and Opportunities



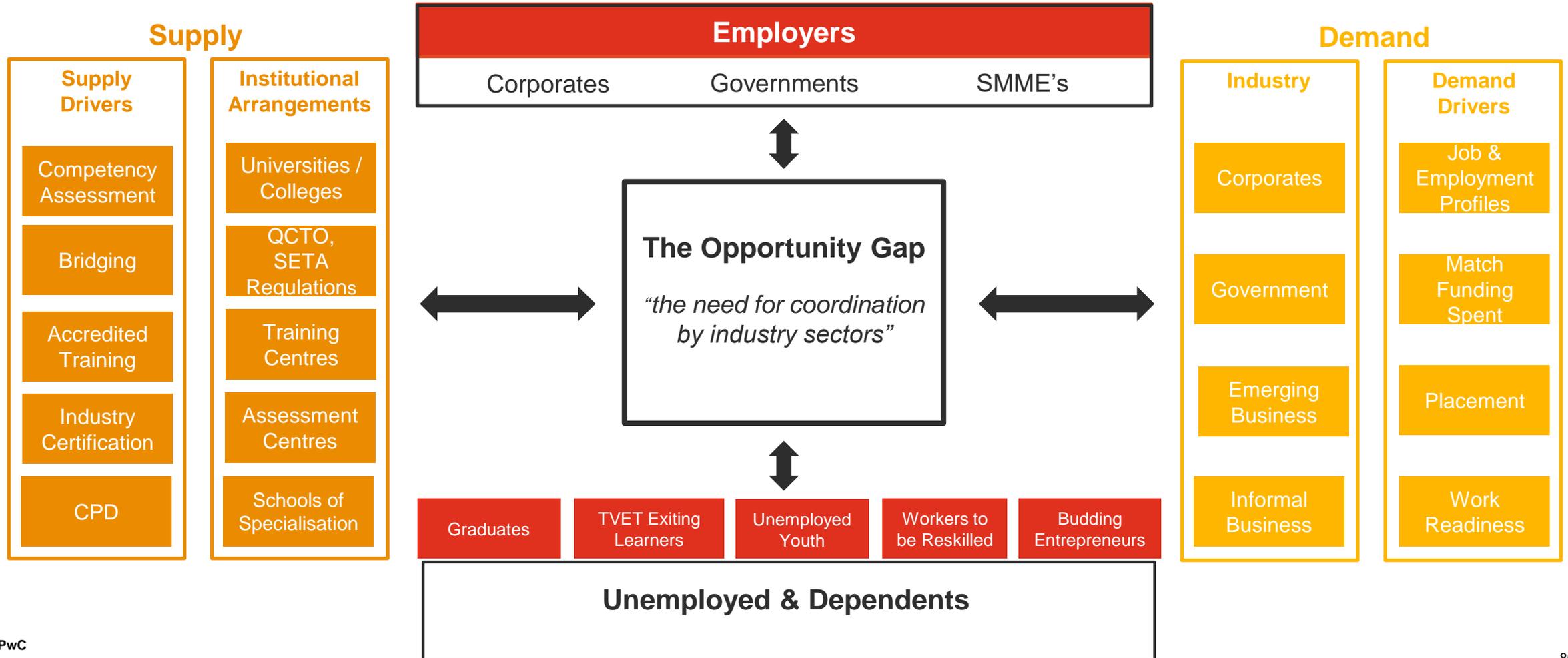
The Drivers of Unemployment

Education, training and skills development are at the centre of driving employment and economic growth – a political, economical, social and technological perspective.



Demand-led approach: skills, employment & economic growth

Drive coordination in current uncoordinated skills & employment ecosystem:



The challenges in TVET colleges

TVET Sub-sector Report for the 2019/20 Sector Skills Plan

INADEQUATE FUNDING FOR COLLEGES AND INFRASTRUCTURE

- Lack of sufficient funds for maintenance and refurbishments
- Outdated equipment in the workshops and simulation rooms. Students are currently trained on outdated equipment and this will affect their employability
- TVET Colleges are not funded for infrastructure development

SUBOPTIMAL QUALITY OF TEACHING AND SKILLS APPLICATION

- The curriculum offered by TVET Colleges is outdated and not relevant to industry needs
- A considerable number of lecturers have below NQF level 5 qualifications
- Lack of qualified teaching staff with adequate pedagogy and technical skills
- Large numbers of lecturers have no teaching qualifications
- Inefficient system with high repetition and low-throughput and graduation rates

THE WINDOW OF OPPORTUNITY: BUILDING EFFECTIVE PARTNERSHIPS

- **TVET NATIONAL CENTRES** – Build capacity for TVETs and Lecturers
- **MODERNISATION FOR 4IR** – Establishing a National E-education & Innovation Hub
- **NATIONAL CAMPAIGN** – Promote industry partnerships with relevant career choices
- **NEW APPROACH TO INDUSTRY PARTNERSHIPS** – Coordinate partnership into a seamless model e.g. IBM P-TECH , Sasol, etc.

LOW ENROLMENT AND PERCEPTION OF TVET COLLEGES

- Enrollment figures at TVET colleges dropped to 688 028 in 2017 (2016: 705 397) – NDP target 2.5m by 2030
- Inadequate physical infrastructure, teaching capacity and funding highlighted as the main reasons behind the low enrolment numbers
- Low status of TVET sector, which lacks credibility
- Lack of established relationships with workplaces where work integrated learning (WIL) can take place;

SOUTH AFRICAN SKILLS LANDSCAPE

- Unemployment rate at 27.6% - 15-year high - more retrenchments expected
- Wages in manufacturing average R18,167 per month
- Will require R14.4bn turnover to sustainably employ 20,000 people @ average cost of R18k per month





The Opportunity



TVET Opportunity Summary



- Critically important for national campaign to rally industry support for **DEMAND-LED SKILLS** in key economic growth sectors e.g.:
 - Automotive aligned to the 2035 Automotive Industry Growth Plan
 - Minerals and energy with the Government announcements in unlocking alternative energy supply
 - Agriculture as a labour intensive industry sector
 - ICT given the dearth of skills across all industries including government
 - MISA as a key contributor of technical skills to local government
 - Rail, given the multibillion investment in improving commuter and freight rail
 - Housing and human settlement development as a key social impact imperative
- Harness **IMPACT AND COMPLIANCE FUNDING** in the development funding ecosystem
 - R114 billion skills and bursary funds is available annually as part of the B-BBEE Scorecard
 - Multi-billion ESG Impact Funding from institutional funders for social impact projects
 - Plethora of skills and employment initiative that are uncoordinated or funds spend on non-strategic projects
- Transform **DIGITAL TECHNOLOGY** across the TVET College sector based on an integrated national strategy and plan
- **NATIONAL CENTRE OF INNOVATION AND LECTURER DEVELOPMENT** is a key elements for the growth and development of TVET Colleges

Value solution: *Facilitating the South African talent ecosystem*

Revolutionise learn-through-earn skills journeys, funded by risk adjusted income-contingent and employer-pay learn-to-earn finance offers, enabled by global LER compliant Interoperable Credential based Skills Pathways and supported by decentralized digital supply chains.

Educators

Access to financed skills pathways with right talent for reinvented learning outcomes

Right learning

Employers

Predictable pipeline of future ready skills for economic growth

Right skills

**Decentralised
Learn-through-Earn
Skills Journeys**
(with embedded finance)

Interoperable Credential
based Skills Pathways

Funders

Differentiated new market growth from risk adjusted learn-to-earn finance offers

Right finance

Right talent

Learners

Equitable access to lifelong learning for decent work

**Creating
certainty of
spend and
outcome**

Embedded financial services

Decentralised supporting supply chains

Introducing the Learning Credential Network (LCN)

A transformational **LER-compliant platform** for today's skills-based economy. The LCN is designed to streamline the learning-to-earning and credential management processes.

What's an LER?
 A secure and detailed record of verified achievements that can easily transfer from one job or learning experience to another.



Employers

Learners

Education and training providers

Hire, reskill, or upskill employees	Upskill for a better job	Enroll and learn	Enroll students
Issue credentials to employees	Share achievements	Collect digital evidence of learning	Issue credentials to learners
Verify credentials and skills	Match achievements to job skills	Search and compare credentials to job reqs	Use to verify credentials and skills
	Get a job	Achieve learning outcomes	

Occupation, job, and skill descriptions

Credential and skill descriptions

Industry aligned career pathways

A multi-year investment in future-ready productive skills

A sustainable business plan to give the right support and experience to learners so they are productive employees from day one.

This provides the learner not only with funding for their tuition but also a support ecosystem and access to relevant future-ready skills and work experience.

Solving your productivity and skills mismatch



Tuition	Student fees, books, equipment	The right skills for your business
Services	Accommodation, life coaching, transport, living costs	Supported throughout their journey
Work-ready experience	Relevant vacation, internships, and contracting work	Relevant future-ready work exp.
Platform facilitation	Skills journey orchestration, ecosystem integration	Rigorous reporting

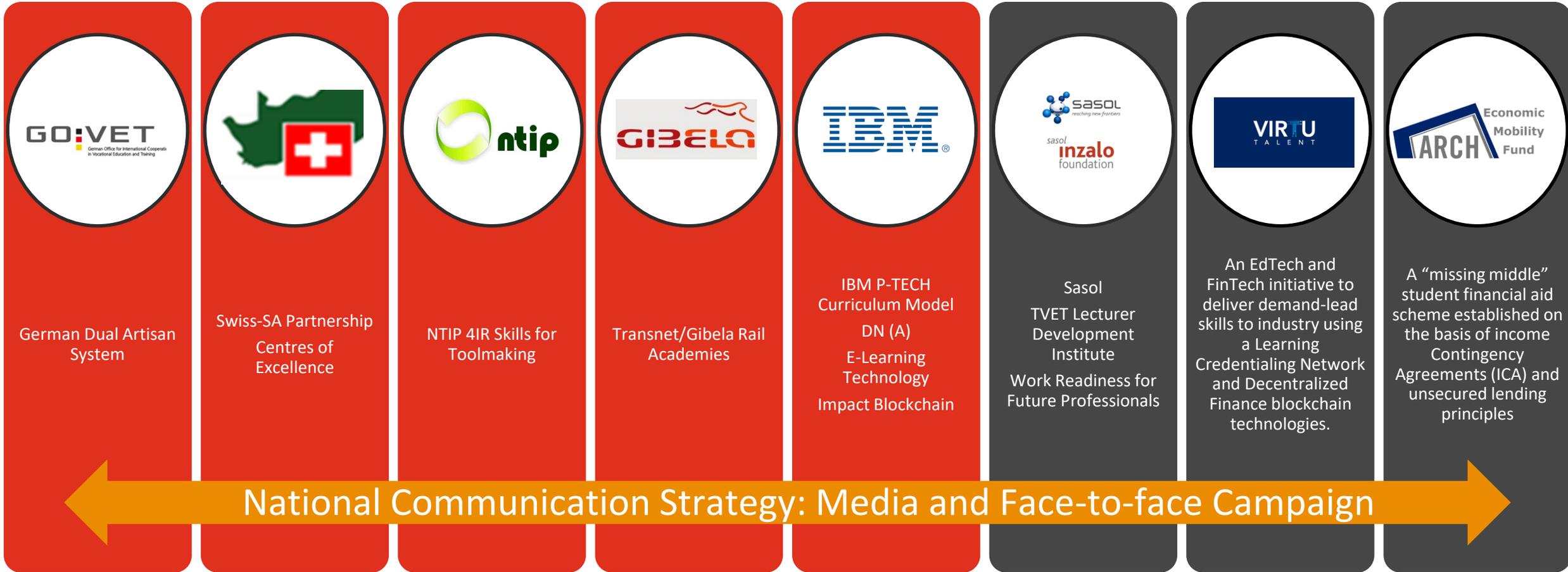


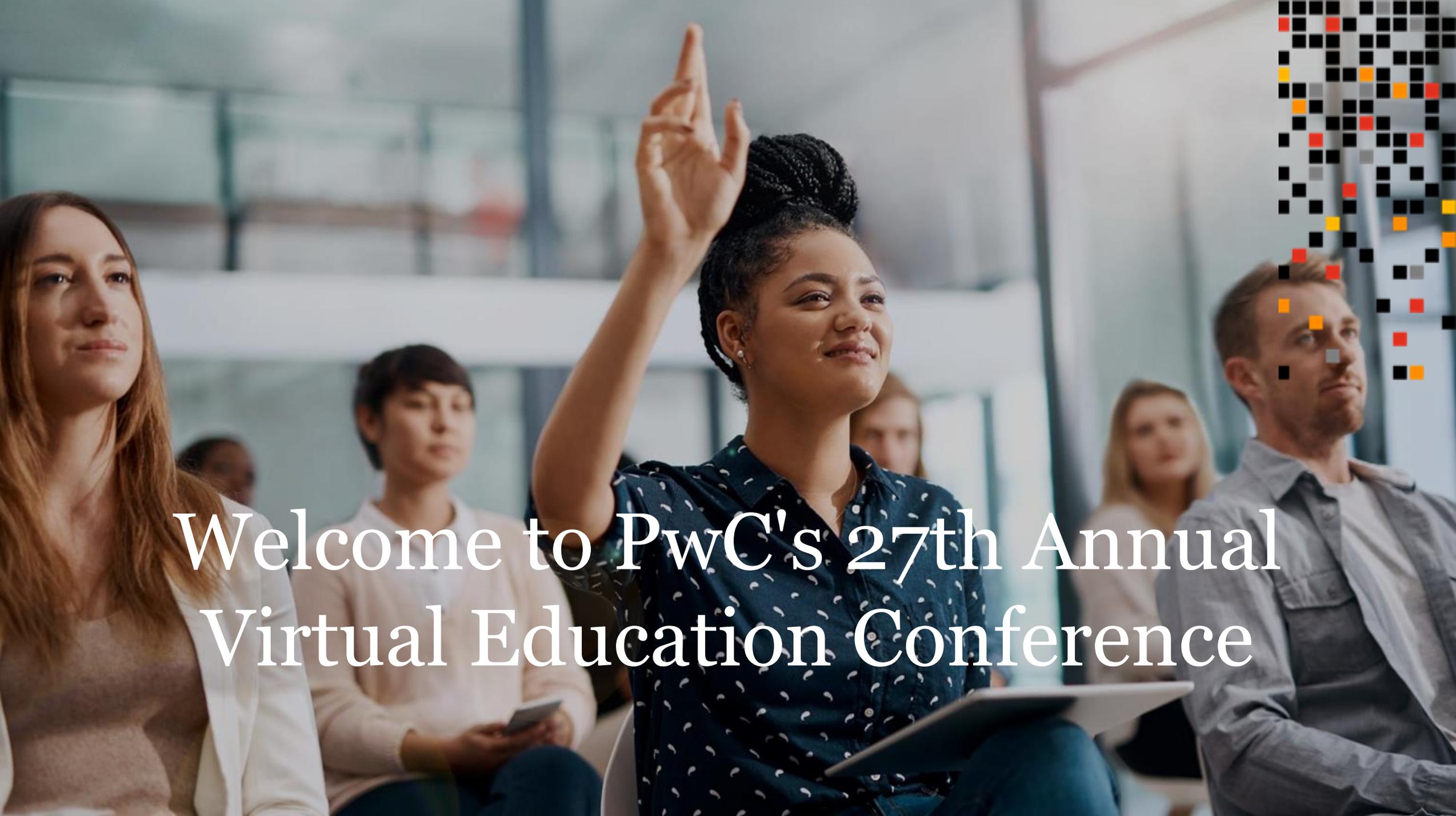
A National Effort as a TVET Support Mechanism for Private Sector Initiatives

Often, with the best intent, coupled with a generally supportive private sector, critical initiatives are not optimised and what is required is:

- A central **Programme Management Office (PMO)** to solution design and scope projects with adequate stakeholder contribution to the design construct
- Project implementation must be done on tried and tested **DBOT Methods**
- It must be **Leader Led** at the level of TVET Governors Councils, College Principals and Campus Managers
- Project plans must include significant time and attention to **Change Management**. System push back has been highlighted in the past as a reason for failure
- Skills capacity of implementers in the system is often overestimated and meticulous **Skills Analysis, Evaluation and Training** for project implementers
- Recognition of TVET Colleges as **Institutional Form** design for supply-driven NQF-based programmes for full-time school leavers. The use of new types of institutional forms are critical for demand-lead skills and a **Platooning System** must be considered as an implementation model
- **Professional Fund Management** based on **Impact Measurement** matrices is a key essential for success

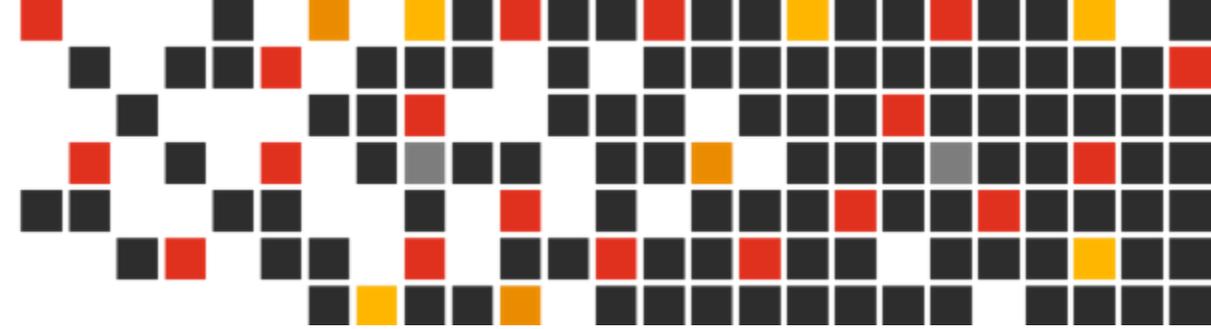
Leverage best practice from different initiatives





Welcome to PwC's 27th Annual
Virtual Education Conference

Agenda - Day 2



Start	End	Description	Speaker
8:30am	8.45am	Overview of the PwC 2021 Vice-Chancellor survey results and high level findings	Saffiyah Bootha, Partner: Assurance, PwC South Africa
8.45am	9.30am	Themed panel session “Working together for a collaborative future” hosted by Africa Melane, Radio personality and presenter on CapeTalk	<ul style="list-style-type: none"> • Prof Dan Kgwadi, Vice Chancellor of North West University • Prof Sakhela Buhlungu, Vice Chancellor of University of Fort Hare • Prof Tawana Kupe, Vice Chancellor of University of Pretoria • Prof Atinuke Olusola Adebajji, Statistics Professor of Kwame Nkrumah University of Science and Technology, Ghana • Prof Nana Aba Appiah Amfo - Acting Vice Chancellor of University of Ghana • Prof Tshilidzi Marwala, Vice Chancellor, University of Johannesburg
9.30am	10am	Entertainment	Jason Goliath, Comedian and screenwriter, Goliath and Goliath
Break (30min) – 10.00am – 10.30am			
10.30am	11.30am	Education in the new normal	Blair Sheppard, PwC Global Leader:Strategy & Leadership
11.30am	12pm	<ul style="list-style-type: none"> • High level summary • Upcoming events • Closing 	Roshan Ramdhany, Education Industry Leader and Partner: Assurance, PwC South Africa



VC survey results & high level findings

Saffiyah Bootha

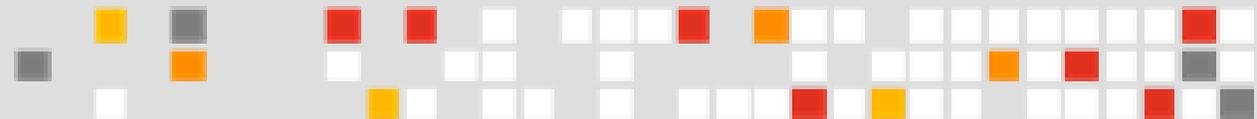


Speaker - VC survey results & high level findings



Partner: Assurance, PwC South Africa

Partner: Assurance, PwC South Africa



Introduction

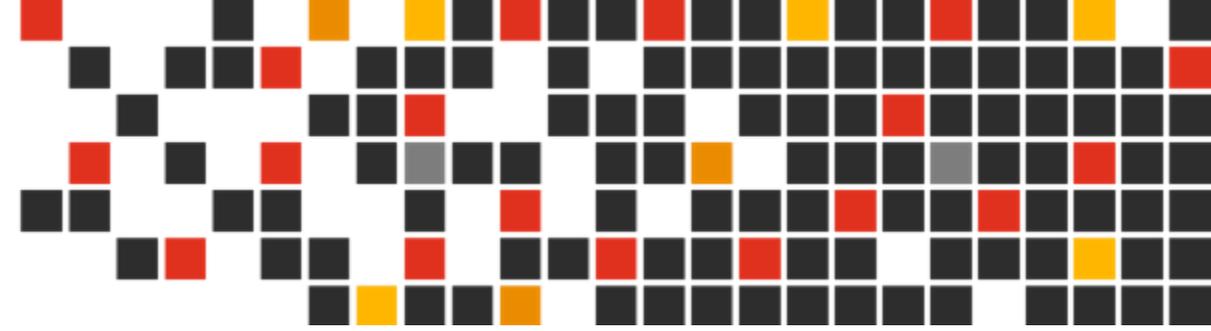
We conducted a survey with South Africa's Vice-Chancellors of public universities and received 13 responses.

This is the second year that such a survey was conducted and the purpose was to ascertain the changes made whilst still in the pandemic and the challenges faced by the universities.

This document provides the analysis and insights on the key findings from the survey.



Executive summary



Financial sustainability

Universities need to make every effort to be financially sustainable. Given the constraints faced by government, there is a possibility that government grants may remain unchanged or be reduced and this requires universities to explore alternate sources of revenue. In addition, cost containment measures need to be implemented.

Student well-being

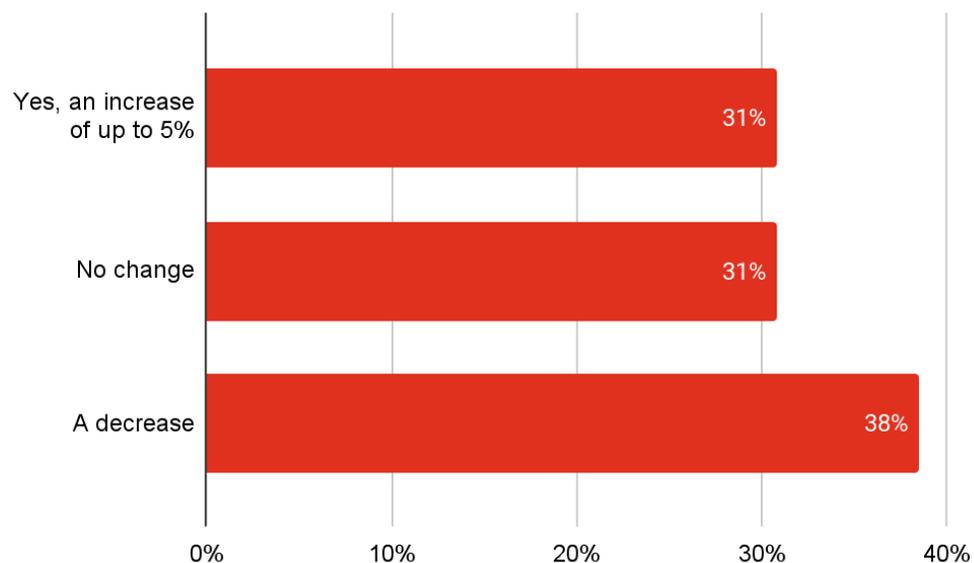
The COVID-19 pandemic continues to impact the physical and mental health of the population, including students. Anxiety, depression and fear are just some of the mental healthcare concerns currently being experienced by students. Universities have had to consider adopting and implementing structures to support student well-being.

The virtual education environment

Academic institutions have devised a variety of methods in their efforts to ensure students have access to quality education. These include adopting a variety of virtual learning platforms to provide students access to the curriculum and online lectures while adhering to government COVID-19 safety protocols.

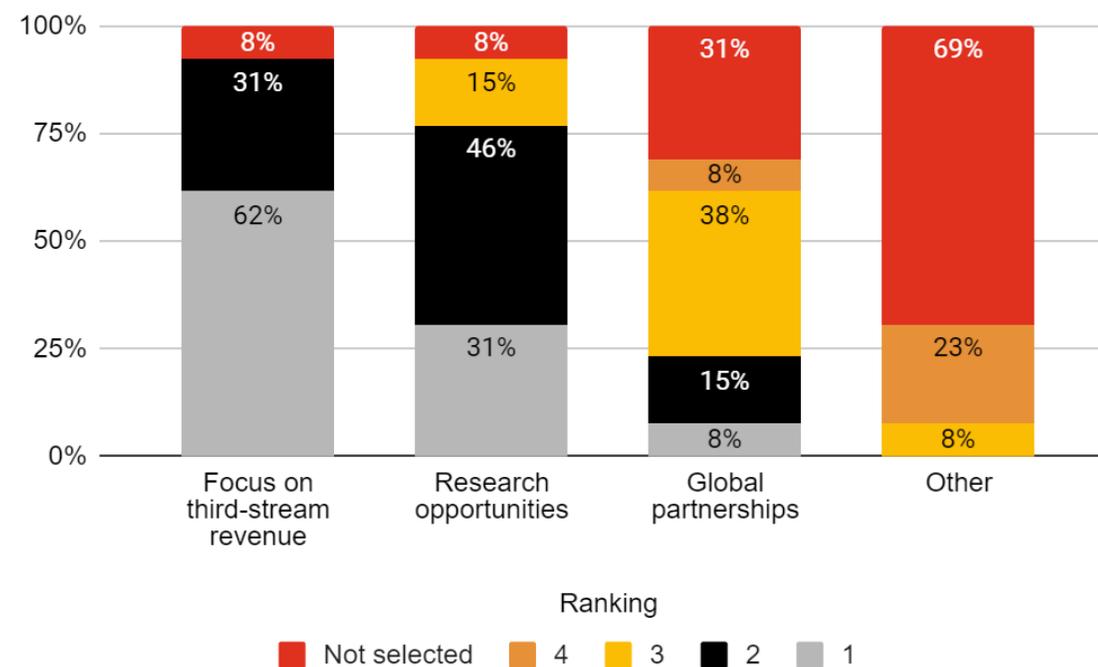
Student fees increased by an average of 4.7%. Most VCs expect no change or a decrease in government funding and are exploring other streams of revenue

Q. Do you expect your institution's revenue from government subsidies and grants to change in the next financial year?



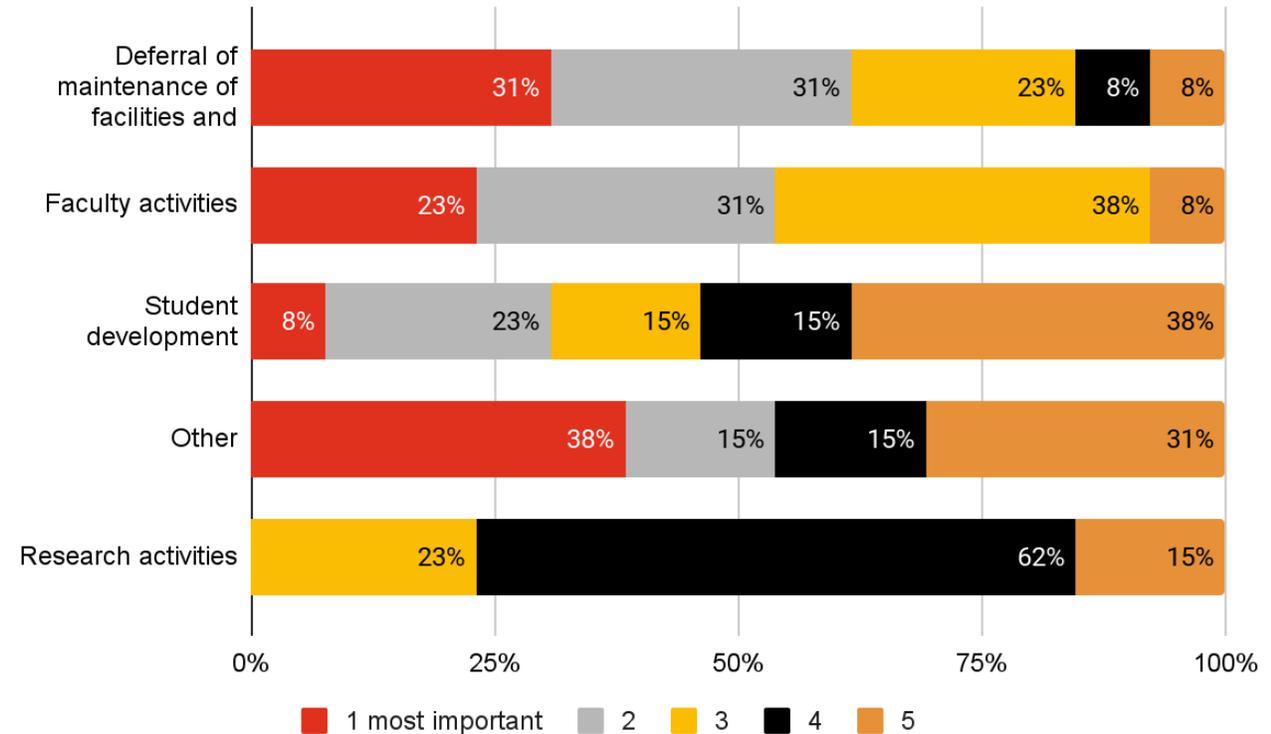
Note: The Minister of Higher Education proposed a 4.7% increase in academic fees for 202 with a 6.7% increase for accommodation fees..

Q. How do you plan to make up expected revenue shortfalls over the long term?



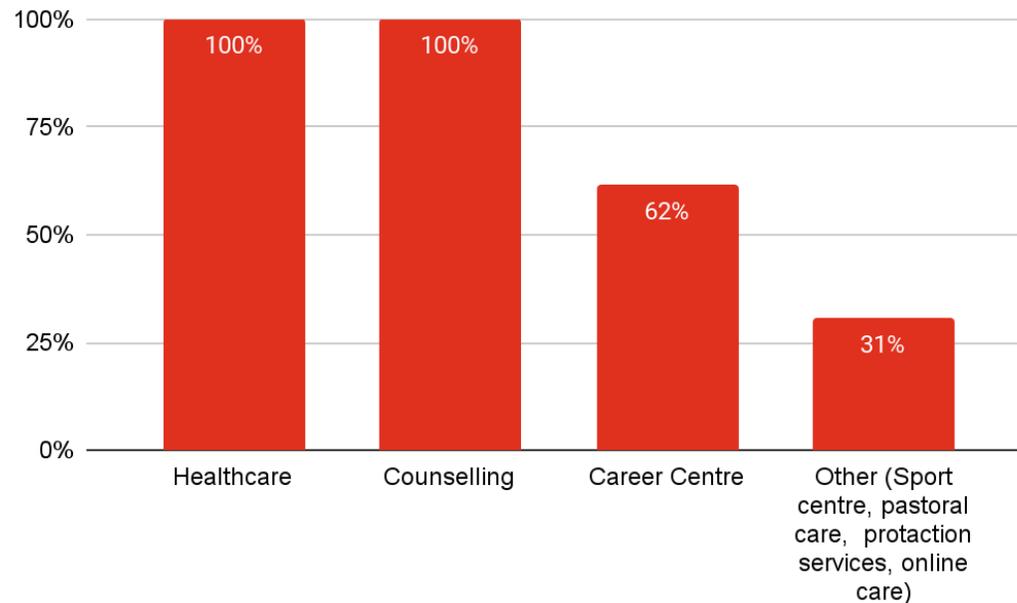
Areas of focus for cost containment are deferral of maintenance, faculty activities and overhead costs. Student development and research activities are least likely to be reduced.

Q. Declining revenue has highlighted the importance of cost management. In which of the following areas have you considered cost reductions?



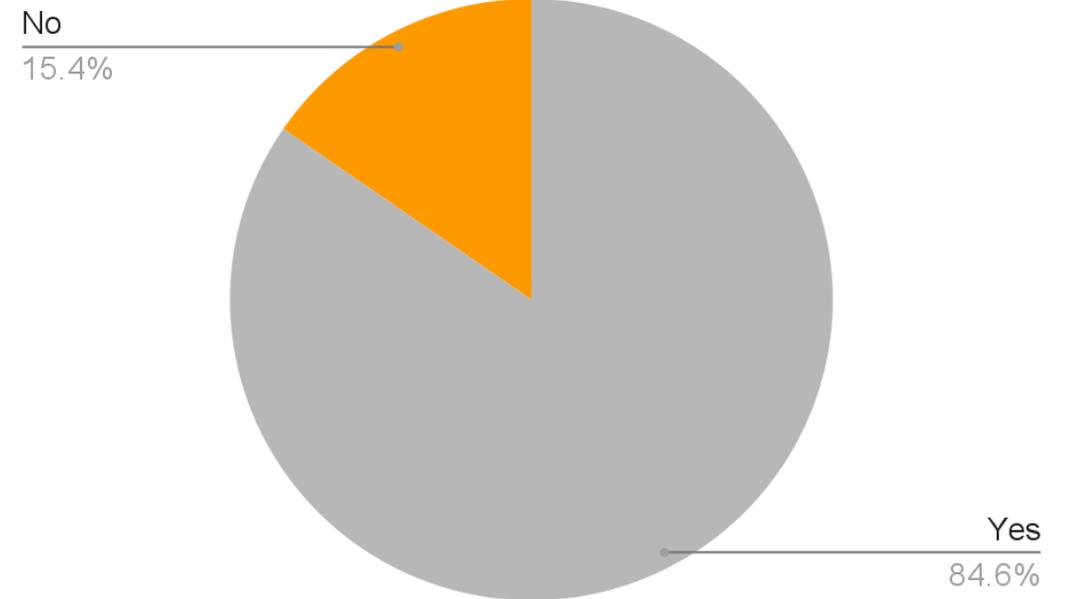
VCs are concerned about student well-being and have structures in place to address the physical and mental healthcare needs of their students.

Q. What interventions do you have in place to support student well-being ?



Note: The majority of the institutions offer both healthcare and counselling services to ensure the wellbeing of their students.

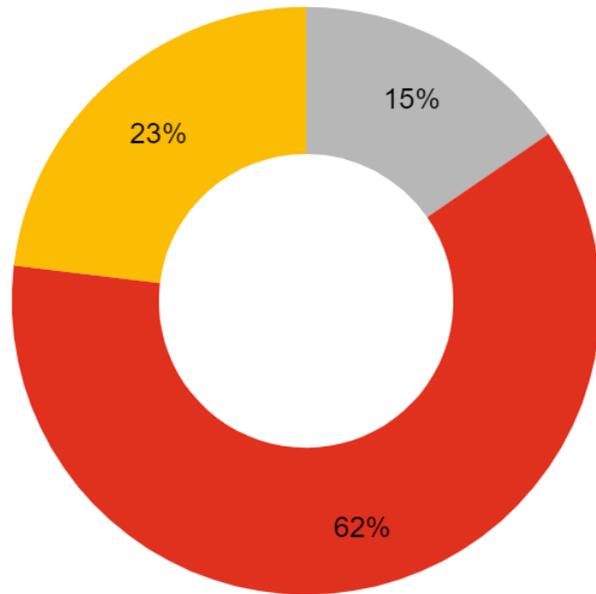
Q. Do all students have access to connectivity, technological devices and data to continue with the academic programme?



Note: The majority of institutions say their students have access to connectivity, technological devices and data to continue with their studies.

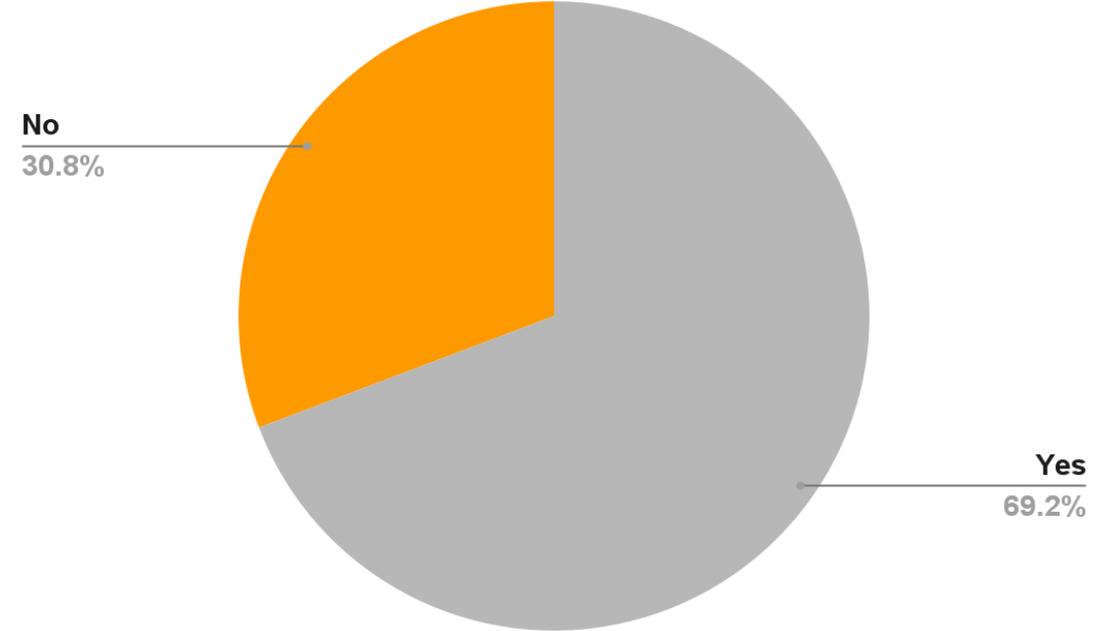
VCs are of the view that their curriculum is reviewed on a regular basis and transformed for current times.

Q. How regularly does your institution review its curriculum content for relevance?



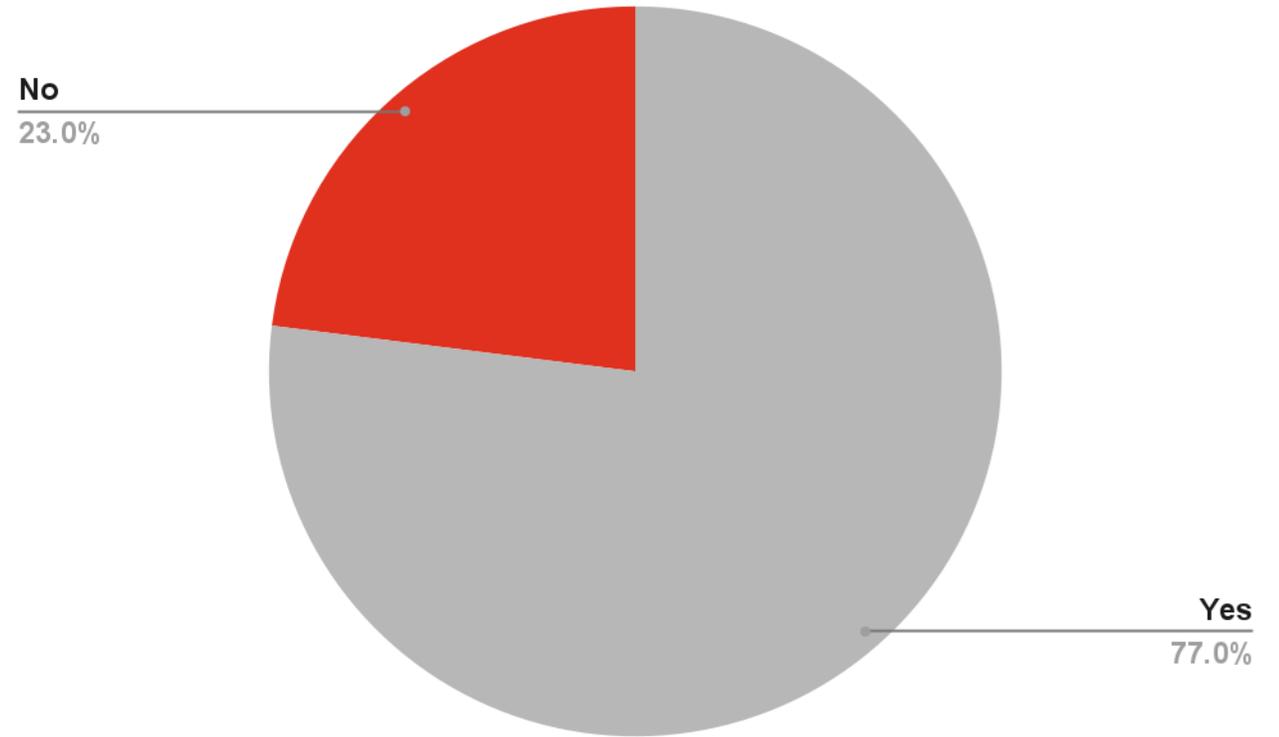
● Very often (twice a year) ● Often (Annually) ● Seldom (Every 2 years)

Q. Does the private sector play a role in determining the curriculum content of your institution?



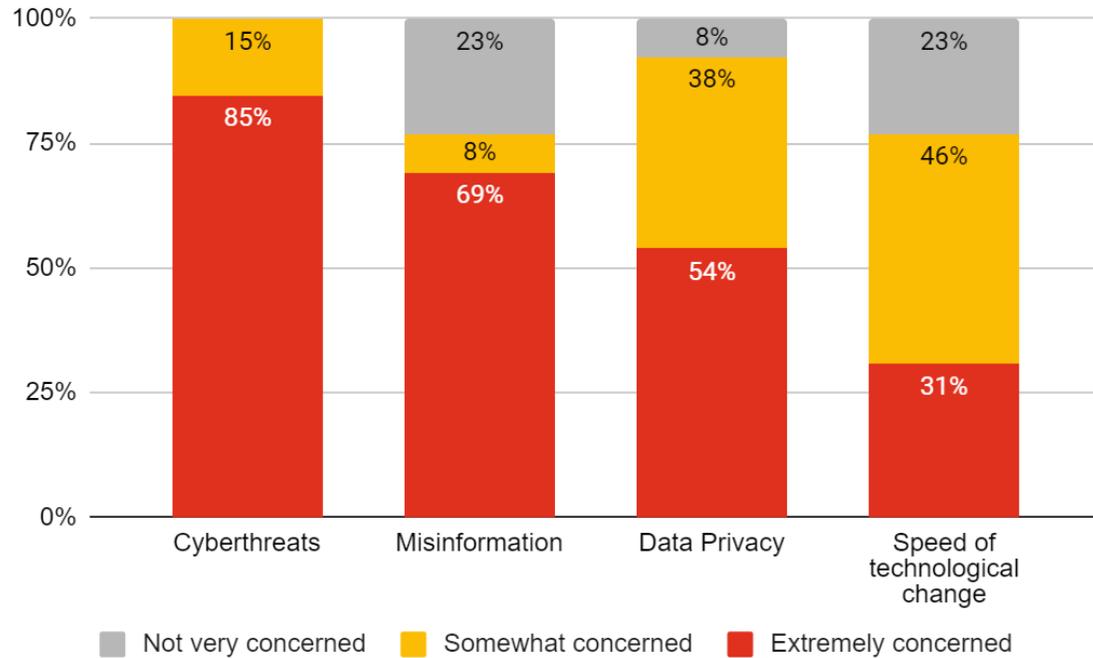
VCs say they have embraced digital technology and innovation to enhance the student experience and are exploring alternative ways of utilising facilities.

Q. Many institutions are taking a blended approach to lecturing. Has the university considered alternative ways of utilising its facilities given the blended approach to lecturing?

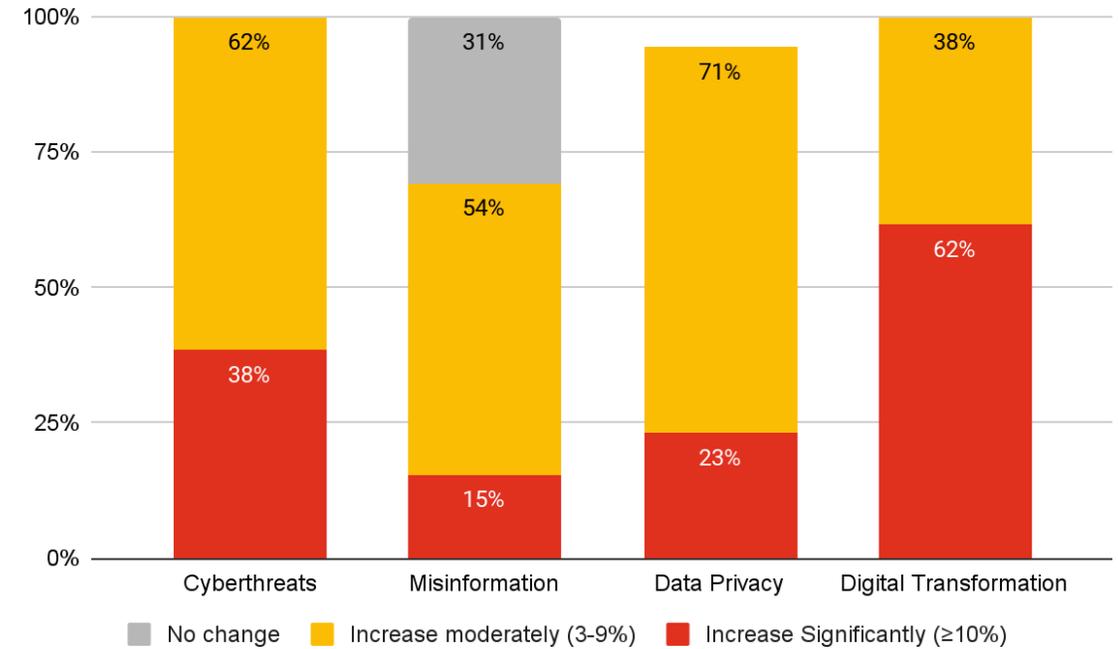


Most VCs are extremely concerned about cyberthreats and misinformation and intend investing in these areas over the next three years.

Q. How concerned are you, if at all, about each of the following potential threats to your institution?

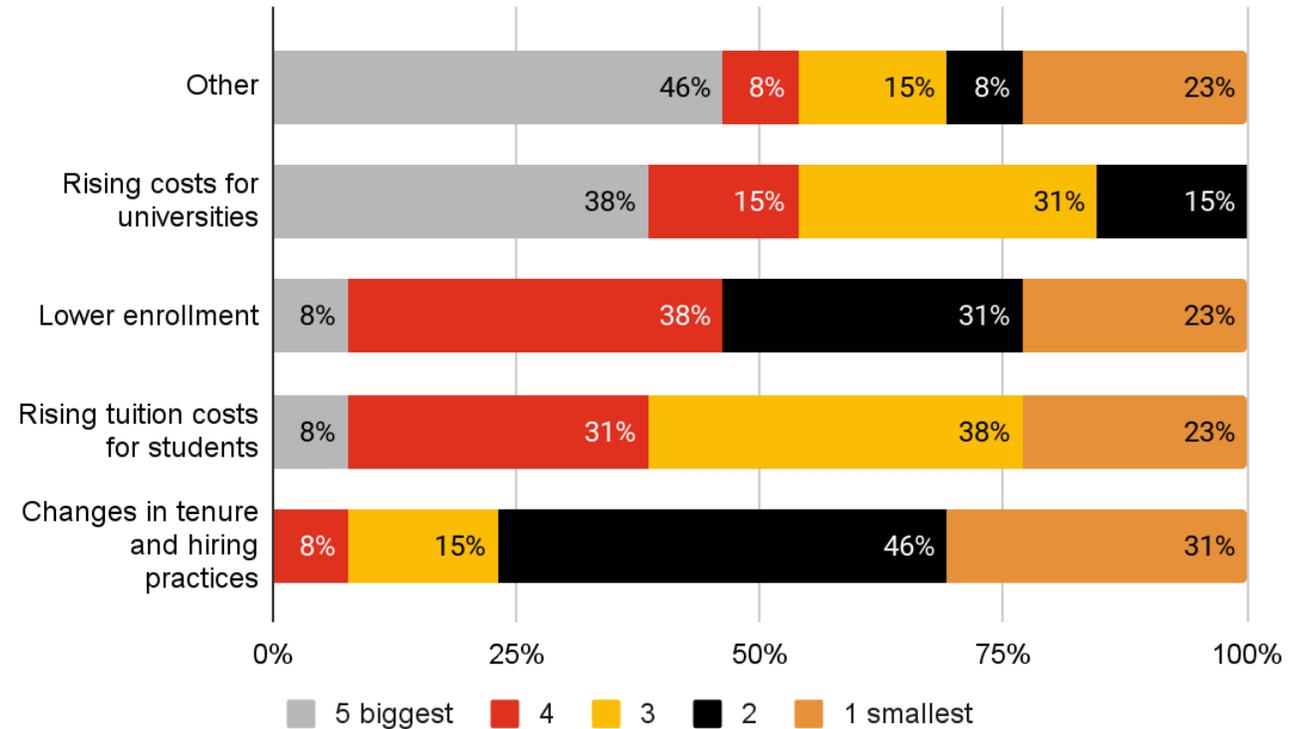


Q. How do you plan to change your long-term investments in the following areas over the next three years?



VCs believe the greatest threats facing their institutions are political instability, rising student debts, decline in state funding and rising costs for universities.

Q. What do you think is the biggest threat to the future of education institutions as we know them today?



VCs have identified the key challenges facing their institutions and their top three strategic priorities

Q. What are the key challenges currently facing your institution?

Financial sustainability

- Declining government fund
- Rising student debt
- High operational costs

Strategy and operations

- Stability of the institution
- Continued disruption caused by the pandemic
- Capacity of academic staff

Student experience

- Postgraduate funding for students
- Adequate studying accommodation
- Student well-being

Q. What are the top three strategic priorities for your institution in the next six months?

Strategic planning

- Improving revenue streams
- Achieving financial sustainability
- Digital transformation

Academic excellence

- Completing the academic year in 2021
- Academic planning and reviews

Well-being

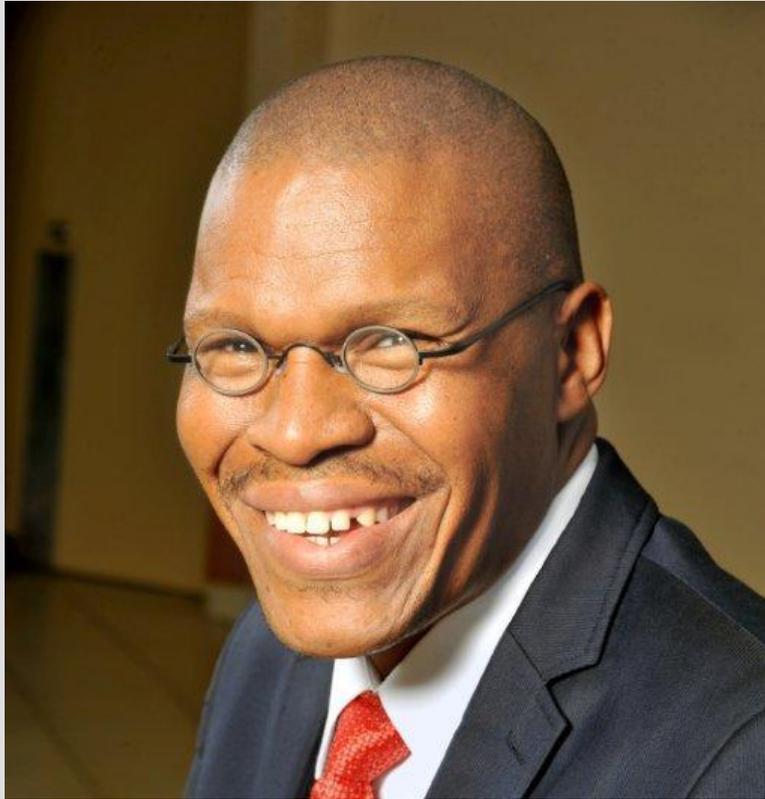
- Staff and student well-being



Working together for a collaborative future

Prof. Dan Kgwadi
Prof. Sakhela Buhlungu
Prof. Tawana Kupe
Prof. Nana Aba Appiah Amfo
Prof Atinuke Olusola Adebajji
Prof. Tshilidzi Marwala

Speakers - Working together for a collaborative future



Prof Dan Kgwadi

Vice Chancellor of North West University



Prof Atinuke Olusola Adebajji

Statistics Professor of Kwame Nkrumah University of Science and Technology, Ghana



Prof Tawana Kupe

Vice Chancellor of University of Pretoria

Speakers - Working together for a collaborative future



**Prof Nana Aba Appiah
Amfo**

*Acting Vice Chancellor of
University of Ghana*



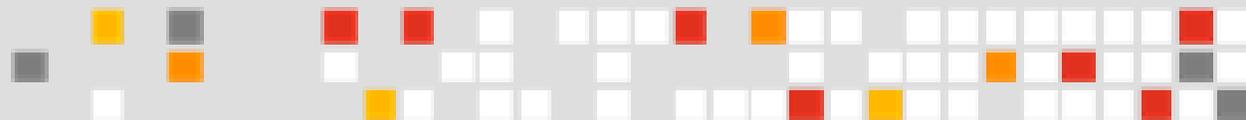
Prof Sakhela Buhlungu

*Vice Chancellor of University of
Fort Hare*



Prof Tshilidzi Marwala

*Vice Chancellor of the
University of Johannesburg*





Education in the new normal

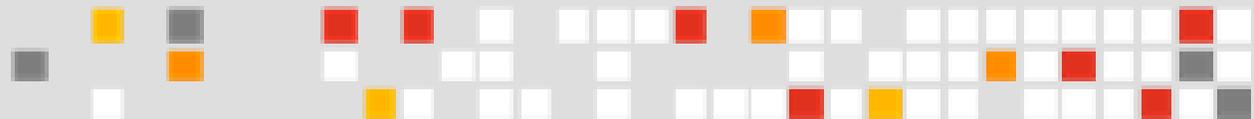
Blair Sheppard

Speaker - Education in the new normal



Blair Sheppard

PwC Global Leader: Strategy & Leadership



Thank you

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