



# Real conversations, virtual colleagues

Using AI chatbots to develop future-ready accounting graduates

Andrew van der Burgh  
8 June 2026



UNIVERSITEIT VAN PRETORIA  
UNIVERSITY OF PRETORIA  
YUNIBESITHI YA PRETORIA

Faculty of Economic and  
Management Sciences

Fakulteit Ekonomiese en Bestuurswetenskappe  
Lefapha la Disaense tša Ekonomi le Taolo

When asked how PwC is responding to AI and future talent needs...

**“ The first-year of tomorrow needs to be equivalent to the third-year of today ”**

Elenor Jensen  
PwC Partner



Faculty of Economic and  
Management Sciences  
Fakulteit Ekonomiese en Bestuurswetenskappe  
Lefapha la Disaense tša Ekonomi le Taolo

Make today matter  
[www.up.ac.za](http://www.up.ac.za)



UNIVERSITEIT VAN PRETORIA  
UNIVERSITY OF PRETORIA  
YUNIBESITHI YA PRETORIA

Make today matter

[www.up.ac.za](http://www.up.ac.za)

## CA Manager

Strategic decision-making & professional judgement  
Lead teams, take accountability of full engagements

## 3<sup>rd</sup> Year Trainee

Oversee audit sections, review junior work  
Leadership skills & professional judgement

## 2<sup>nd</sup> Year Trainee

More independent work, reconciliations, returns  
Analytical skills, client communication, mentoring juniors

## 1<sup>st</sup> Year Trainee

Integrate technical knowledge  
Basic audit testing, procedures & time management

## University

Technical understanding of core modules  
Theoretical knowledge of business acumen

**Will be  
automated  
with AI**



## CA Manager

Strategic decision-making & professional judgement  
Lead teams, take accountability of full engagements

## 3<sup>rd</sup> Year Trainee

Oversee audit sections, review junior work  
Leadership skills & professional judgement

## University

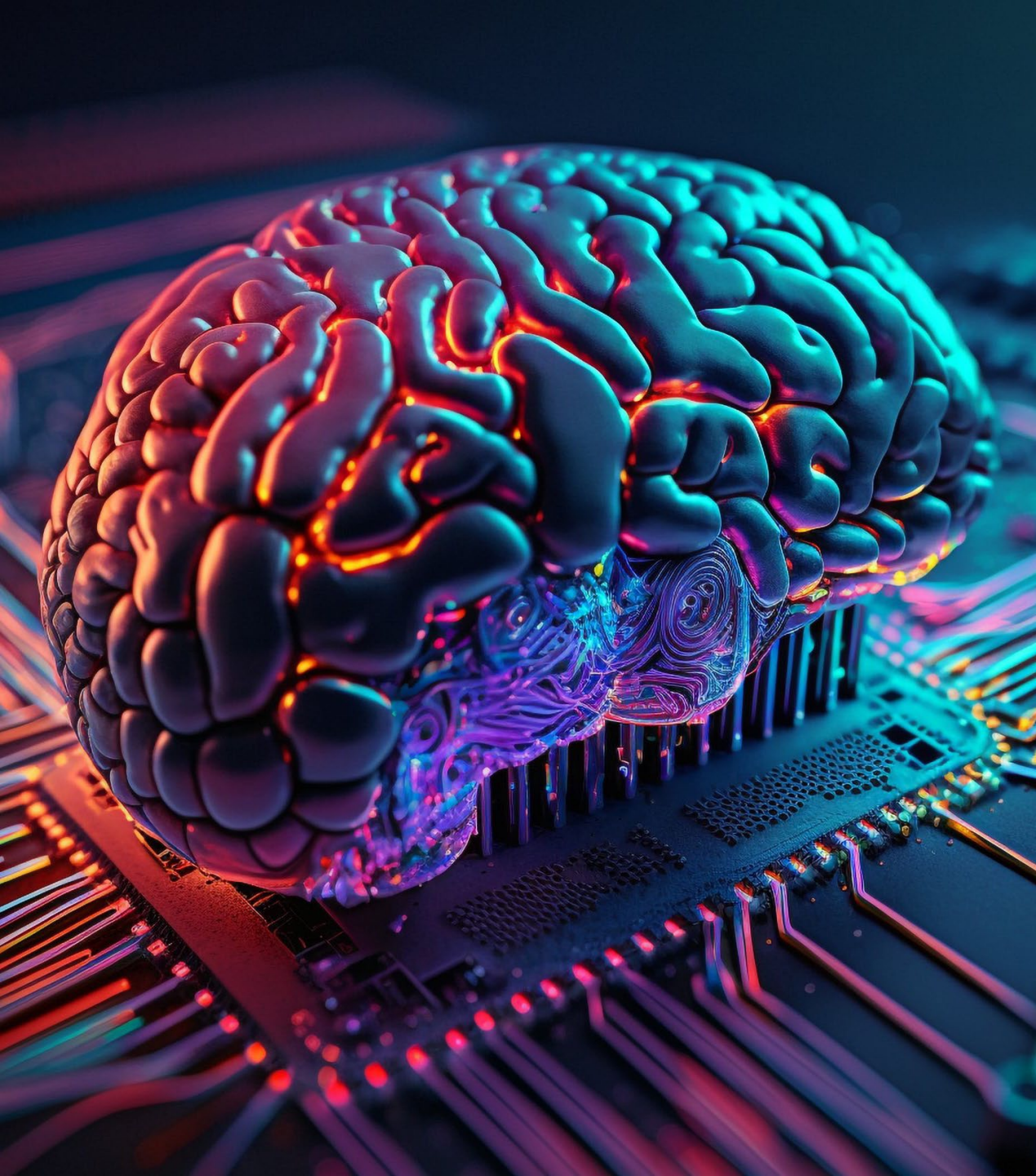
Technical understanding of core modules  
Theoretical knowledge of business acumen



UNIVERSITEIT VAN PRETORIA  
UNIVERSITY OF PRETORIA  
YUNIBESITHI YA PRETORIA

Make today matter

[www.up.ac.za](http://www.up.ac.za)



# AI

## Simulations



**Thando**  
Manager



**Lerato**  
Client



**Rudo**  
Employee



UNIVERSITEIT VAN PRETORIA  
UNIVERSITY OF PRETORIA  
YUNIBESITHI YA PRETORIA

Faculty of Economic and  
Management Sciences  
Fakulteit Ekonomiese en Bestuurswetenskappe  
Lefapha la Disaense tša Ekonomi le Taolo

Make today matter  
[www.up.ac.za](http://www.up.ac.za)



Thanks, that helps to clarify things.

What changes need to be made to the financial reporting processes at Anglo for IFRS 18?

09:59

Like I mentioned previously, the measurement of the financials will not be changed due to IFRS 18, but rather how this information is presented and disclosed. Anglo's reporting process will only need to change with regards to the final presentation and disclosure of the financials. The structure of the Statement of Profit or Loss will need to change and specific disclosure requirements followed.

10:02

Okay, that makes sense as far as the presentation goes, but what about the data we currently collect to prepare those financials? Will that be affected at all?

10:02

A major change will be the MPM's. Anglo's management will need to disclose all the reasons, calculations and thought processes regarding the management-defined performance measures. In this way the current collection process will need to change.

10:05

So, walk me through a specific example of an MPM that Anglo uses now, and how the new disclosure requirements would change what we currently report?

10:05

I hoped that you will ask. Anglo currently uses EBITDA to measure the performance of the company, but IFRS 18 guides the company to use Operating profit. This will be useful for investors who want to compare the financials of Anglo with other companies in different sectors and it

Me and my friend after arguing with Thando for 1.5 hours while other 3rd years can just attend lectures and go home



# AI

## Integrated

Tasks like in the  
working world

Ethics

## Prompt-engineering

Prompt-Battle  
AI-Sprint



UNIVERSITEIT VAN PRETORIA  
UNIVERSITY OF PRETORIA  
YUNIBESITHI YA PRETORIA

Make today matter

[www.up.ac.za](http://www.up.ac.za)

HOMEDESIGN

TestInvoice - UiPath StudioX

Save

CutCopyPasteUndoRedo

ProjectNotebook

Manage Packages

App/Web RecorderTable Extraction

Analyze

Export to Excel

Publish

Run

Activities

Search activities (Ctrl+Alt+F)

Favorites

Recent

DelayClickUse Application/BrowserGet TextType IntoCheck App StateUse Excel File

Activities

Resources

Use Application/BrowserUse Desktop Outlook AppUse Excel FileUse GmailUse Outlook 365Use PowerPoint PresentationUse Word File

App & Web Automation

Assets

Common

Data

Excel

File/Folder

Formatting

Mail

PowerPoint

System

Word

Main

Expand AllCollapse All

1 Use Browser Chrome: ACME System 1 - Log In

Browser URL \*  
{ } https://acme-test.uipath.com/login

1.1 Check App State 'Login'

Wait for  
Element to appear  
seconds  
{ } Se ...  
Toggle branches

1.1.1 Target appears

1.1.1.1 Type Into 'Email'

To continue, please authenticate here  
andries.pienaar@up.ac.za  
Password:  
Type this  
StandardSecure  
{ } andries.pienaar@up.ac.za

1.1.2 Target does not appear  
Drop Activity Here

Output

Search

Error List

Orchestrator Not ConnectedVB, Windows

# BIG

## Data

1 000 000+ lines  
Raw & dirty

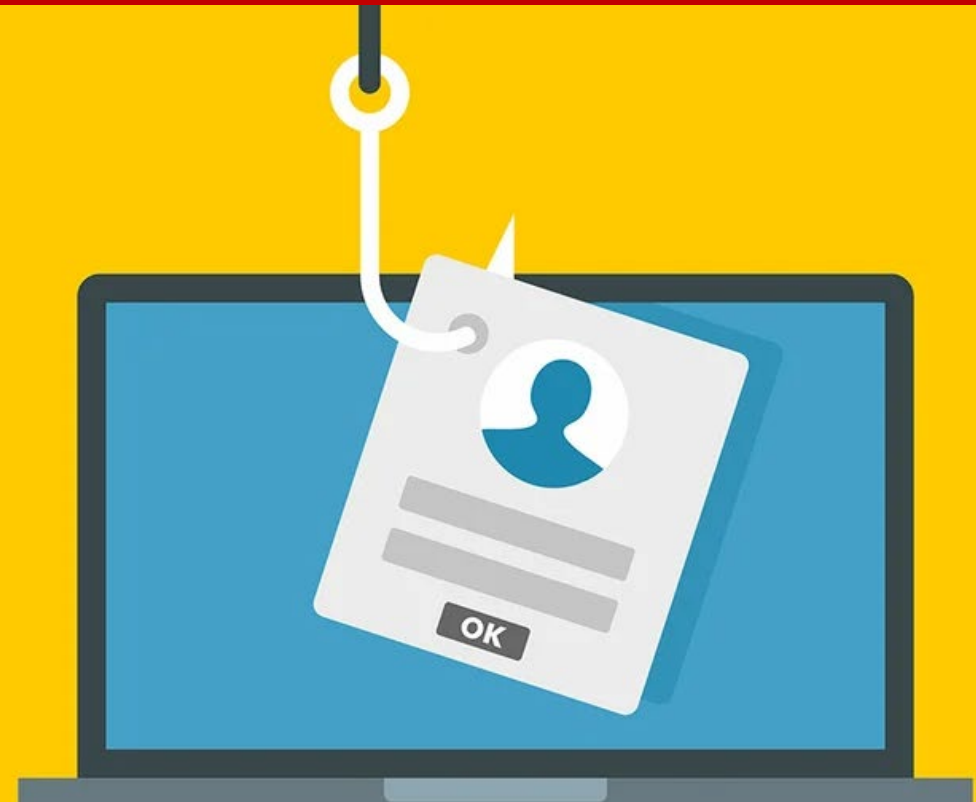
Ethics

## In the news

Reverse cloud migration

AWS

Medical aid claims



UNIVERSITEIT VAN PRETORIA  
UNIVERSITY OF PRETORIA  
YUNIBESITHI YA PRETORIA

Make today matter

[www.up.ac.za](http://www.up.ac.za)

# STUDENT FEEDBACK

The vacation program had an immense emphasis on **extra skills** and it's reassuring to know that we have **day-to-day exposure** to them at Tuks.

The partners spoke about the **imbalance fresh graduates have** between technical knowledge and practical experience.

**BUS is mimicking a working environment** where a scenario integrates all aspects of accounting, and I realized that having **critical thinking & problem-solving** in our lectures and assessments is so valuable!

I learnt more by arguing with Thando than I do with normal assessments.

It forced **real understanding**

I enjoyed how Thando challenged my assumptions and **forced me to think like a professional**

I'll remember IFRS 18 because Thando **challenged me more** than traditional assignments

# BENEFITS & RISKS

**Reliability and validity** of assessment can be maintained. Overcome threats AI poses to other forms of assessment. **Cost effective** at scale.

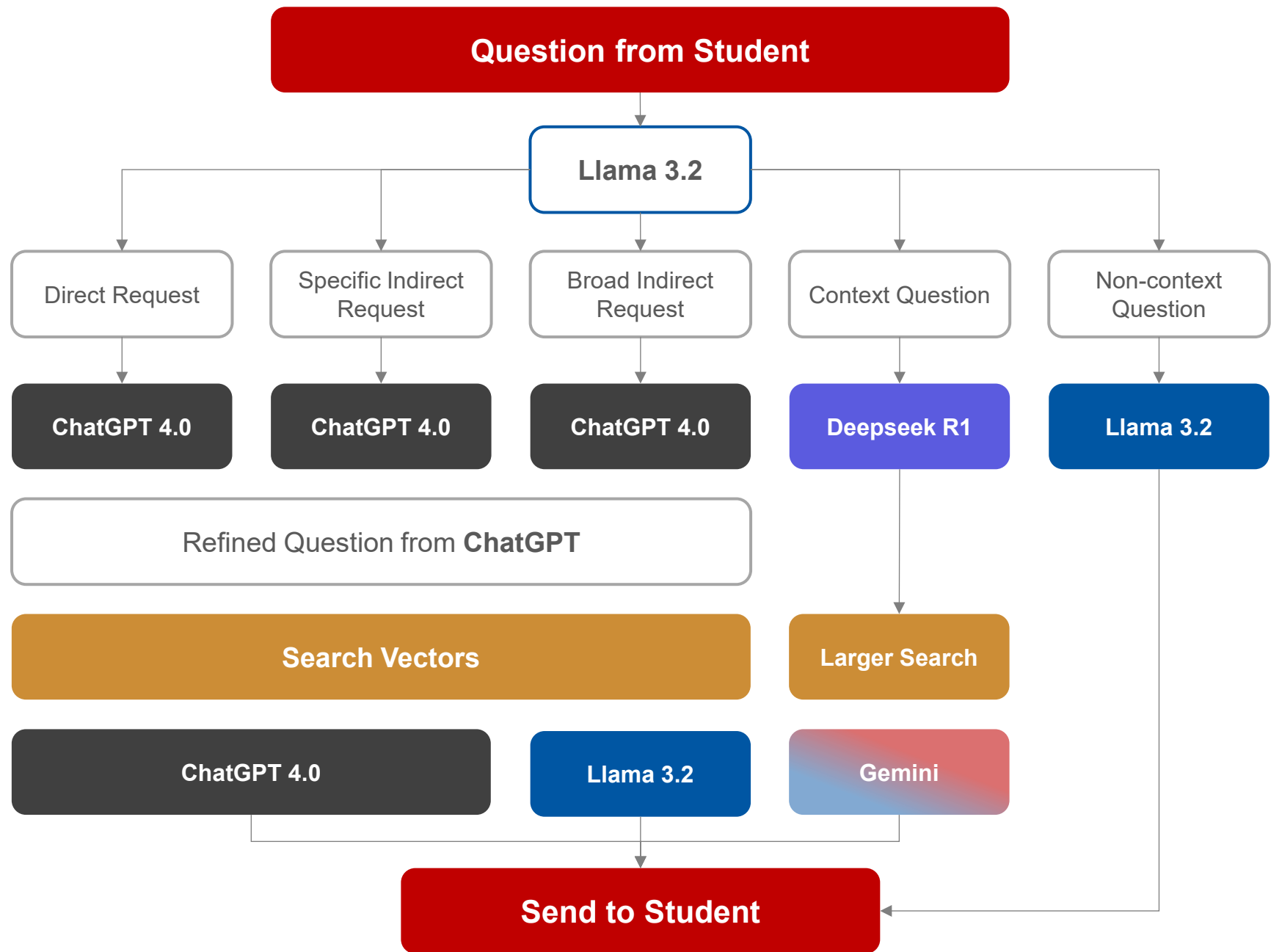
**Reliability and validity** of assessment. Not consistent bot response or not aligned with learning outcomes.

**Assess deeper level** of understanding and competence. Develop other competencies such communication, critical thinking, judgement and agility.

Bots can **hallucinate**, provide incorrect responses or provide answers to students. Students can abuse or **manipulate** bots.

Identification of granular **development areas** and students' ability. **Real time and detailed feedback.**

Risk of sharing students personal or identifiable data in **breach of privacy laws**.



Categorization:

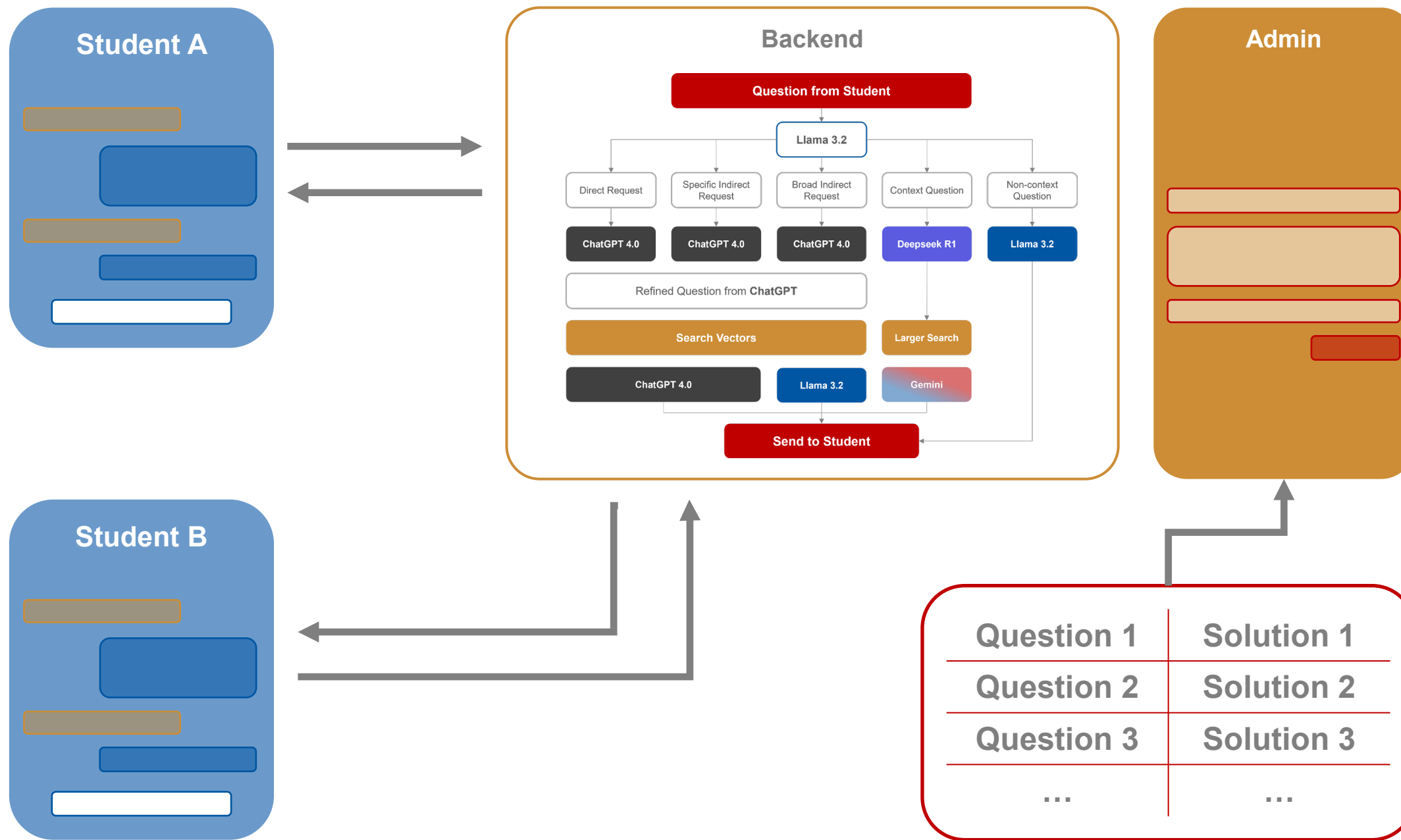
Category:

Initial Refinement:

Database Search:

Interpretation of results:

# System Architecture



# Meet



**Thando**  
Manager



**Faculty of Economic and  
Management Sciences**  
Fakulteit Ekonomiese en Bestuurswetenskappe  
Lefapha la Disaense tša Ekonomi le Taolo

# IPSASB considerations

The ~~best~~ students are coming.

Cost of IP development does not represent the output value of these models. For example, time saving and increased depth of assessments vs cost to build. Value of data from assessments.

Models require continuous management and monitoring as public models change.

AI risk disclosures and impact? Ethics of data use and collection?

AI use in boards work or AI generated input the board receives.

AI use in financial reports – prepare and consume

I suppose the one quality an astronaut has that is more powerful than any other is curiosity.

They have to get some place nobody's ever been.

*- John Glenn*





**QUESTIONS**

