



PRINCIPLES RELATING TO THE ACCREDITATION AND MONITORING OF TRAINING OFFICES

**THIS DOCUMENT MUST BE READ IN CONJUNCTION WITH
THE SAICA TRAINING REGULATIONS**

Revised January 2024

INTRODUCTION

1. DEFINITIONS

In this document words importing the masculine gender include all genders. Unless expressly stated otherwise or inconsistent with the context in which they appear, the terms used in this document carry the meaning, as defined in the Training Regulations.

1. THE SAICA TRAINING PROGRAMME

- 1.1. In order to ensure that the SAICA qualification retains its status and credibility, SAICA has to fulfil the following responsibilities in relation to the SAICA Training Programme:
 - a. Ensure that prospective SAICA members and associates receive well-rounded training;
 - b. Ensure that the required competence is obtained through the application to practical skills under the direction and supervision of experienced (CAs(SA) and AGAs(SA)); and
 - c. Ensure that prospective SAICA members have an appreciation of the contemporary business environment and are equipped with the skills required to perform a wide variety of roles and activities.
- 1.2. The SAICA training programme is essential to the maintenance of the status of the SAICA qualifications and creates a platform for trainee accountants to develop a base of professional competence, from which they can build their future careers as CAs(SA) or AGAs(SA).
- 1.3. The Training Programme is currently in a transition phase with the 2016 Competency Framework being phased out and the CA2025 Competency Framework being phased in.
- 1.4. Training Offices have previously been accredited based on Elective and Residual skills relevant for the 2016 Training Programme. A key focus of the accreditation of new training offices on the 2016 Training Programme has been on the Range and Depth of experience as relates to Elective and Residual Technical skills.
- 1.5. Recognising the changing world of work and expectations of entry level CAs(SA) and AGAs(SA), under the CA2025 Training Programme, training offices have more flexibility in terms of the technical exposure provided to trainees with the focus on developing and assessing trainees' Professional Competence.

The CA2025 Training Programme can be described as providing a professional environment and a formalised period of practical work experience in which aspiring CAs(SA) and AGAs(SA):

- a. Can develop and demonstrate the appropriate Professional Values and Attitudes and Acumens (Enabling Competencies) (PVAAs) in practical, real-life situations; while
- b. Gaining experience in the technical competencies (technical work completed in the various operating and functional units of an organisation) through integration within, between and across each area in the value creation process (inputs, business processes and outputs leading to outcomes); and
- c. Developing progressive levels of responsibility and proficiency while under appropriate levels of supervision.

SAICA'S APPROACH TO ACCREDITATION

2. SAICA'S APPROACH TO ACCREDITATION

2.1. Accreditation as a training office

- 2.1.1. The main objective of accrediting a training office is to allow that office to train prospective SAICA members and associates. The training programme is a key component of the full qualification model towards the CA(SA) and AGA(SA) designations..
- 2.1.2. Training Programme Subcommittee of SAICA's Initial Professional Development Committee will consider and determine –
- a. whether or not to accredit an organisation that has applied for accreditation;
 - b. the accreditation status and duration of the accreditation of the training office;
 - c. the quota allocation, that is, the number of trainee accountants that may be engaged in a training office at any given time;
 - d. whether a training office is accredited as an Audit and Assurance training office.
- 2.1.3. **In order to be accredited, the training office must comply with all the provisions of the Training Regulations relating to accreditation including the criteria for accreditation as set out in Annexure 2 of the Training Regulations;**
- 2.1.4. The accreditation of a training office is valid for a specific period based on the rating achieved when accredited for the first time or during the most recent monitoring visit, and continued accreditation is dependent on the office demonstrating, through a process of monitoring visits, that it continues to meet the accreditation criteria.
- 2.1.5. The most important criterion for accreditation is the ability to deliver the required quality of training and experience. No organisation will be excluded from accreditation solely on the grounds of size or sector.
- 2.1.6. A training office (whether prospective or currently accredited) must demonstrate a commitment to provide training for prospective SAICA members and associates and should provide adequate training structures/facilities. This includes resources to mentor, guide and support the trainees' development, allowing for a balance of practical training and academic growth and an environment where trainees can speak up without fear of victimisation.
- 2.1.7. By accrediting a training office, SAICA confirms that the training office has put in place the appropriate resources and structures that, if utilised effectively, should enable it to deliver the workplace training and experience programme at the standards and levels of quality as prescribed by SAICA. The ongoing monitoring visits allow for the implementation of the programme to be assessed against the accreditation criteria.
- 2.1.8. The accreditation process is a partnership between the training office and SAICA, and as such requires effective cooperation between the office and SAICA. The quality of the experience and training offered by the training office is, however, the sole responsibility of the office. SAICA's responsibility is to monitor the extent to which the training office meets SAICA's standards.

2.2. Accreditation as an Audit and Assurance training office

- 2.2.1. SAICA's training programme is accredited as a professional development programme as envisaged by the Auditing Profession Act, 2005.

SAICA'S APPROACH TO ACCREDITATION

- 2.2.2. Audit and Assurance training offices are required to be registered with IRBA as a practice and the Training Officer is required to be a Registered Auditor. Training Contracts of trainees who are placed on auditing and assurance assignments in these offices are registered with the IRBA. CAs(SA) that completed a training contract at one of these training offices require less time on IRBA's Audit Development Programme.
- 2.2.3. In determining whether to accredit/re-accredit a training office for Audit and Assurance, SAICA will consider the range and depth of Audit and Assurance *available* work in the training office (nature of work), the amount of Audit and Assurance work *available* (relevant for the trainees' core hours) as well as the *actual allocation* of work for trainees.
- 2.2.4. For training offices to be recognised for Auditing and Assurance, they have to provide trainees with the range and depth of exposure required specifically in the area of auditing and assurance. For the 2016 training programme, this means complying with the requirements of an Auditing and Assurance elective. For CA2025 this means providing practical experience in Audit and Assurance and specifically the technical competency learning outcomes relating to the Audit of Historical Financial information, as follows:

Technical learning outcomes relating to Audit of Historical Financial information on the CA2025 Training programme:

1	Perform an audit of historical financial statements
a)	Apply pre-engagement activities and identify relevant issues
b)	Plan the audit engagement, taking into account its objectives and the criteria governing the audit opinion
c)	Evaluate transactional business processes
d)	Assess the entity's risk assessment processes, also taking into account its corporate governance and risk profiles
e)	Determine materiality for the audit engagement
f)	Assess the risks of material misstatement at the financial statement level and at the assertion level for different classes of transactions, including related disclosures, and account balances with their disclosures
g)	Formulate a suitable audit strategy and audit approach
h)	Formulate appropriate further audit procedures based on the identified risks of material misstatement
i)	Assess the evidence and results of the analysis and procedures
j)	Document the work performed and its results
k)	Draw draft conclusions
l)	Based on a) to k) above, formulate a draft audit opinion
2	Reliance on other parties
a)	Identify the possibility of, and need to, rely on other parties (internal auditors, internal and external experts)
b)	Describe suitable procedures to ensure audit quality is maintained when relying on the work performed by other parties
3	Communicate audit findings
a)	Communicate matters to be reported to management and those charged with governance
b)	Prepare an appropriate auditor's final report

PROCEDURES FOR THE ACCREDITATION AND MONITORING OF SAICA TRAINING OFFICES

3. PROCEDURES FOR THE ACCREDITATION AND MONITORING OF SAICA TRAINING OFFICES

3.1. Principles

a. Effectiveness

- Ensure accreditation criteria can be complied with and are enforced;
- Provide comprehensive and constructive feedback to training officers, acknowledging areas of best practice;
- Aim for greatest level of compliance without excessive enforcement procedures; and
- Ensure appropriate communication of findings and learning points to improve overall compliance.

b. Proportionality

- Regulate in a proportionate way based on levels of risk; and
- Develop regulations considering the burden of and penalties for compliance.

c. Fairness

- Ensure all regulatory procedures are fair.

d. Consistency

- Consistency in monitoring and disciplinary procedures and action.

e. Transparency

- Ensure regulatory procedures and processes are documented clearly and policies are publicly available.

f. Accountability

- Ensure accreditation decisions can be justified

3.2. Frequency of monitoring interventions

3.2.1. The period of accreditation and in turn the frequency of monitoring interventions is determined by the Risk rating of the office (as defined in the Training Regulations).

3.2.2. The determination of the risk rating at any point in time rests with SAICA.

3.2.3. A change in a training officer may trigger a full site visit within 12 months from the date of the change.

Rating scales and period of time to next intervention:

Risk RATING	ACCREDITATION PERIOD
Low	36 months
Medium	24 months
High	12 months
Very High	6 months

PROCEDURES FOR THE ACCREDITATION AND MONITORING OF SAICA TRAINING OFFICES

3.3. De-accreditation

3.3.1. Possible grounds for de-accreditation by SAICA:

- a. Obtaining a Very High risk rating in two successive monitoring visits;
- b. Failure to participate in monitoring activities (refusal or failure to confirm/receive visits);
- c. Failure to comply with training regulations; and
- d. Failure to **pay training office and training contract-related fees.**

3.3.2. All de-accreditation decisions are taken by the Training Programme Subcommittee.

3.3.3. De-accredited training offices can lodge an appeal against the de-accreditation decision with the TPSC. If the TPSC denies the appeal, and the de-accredited training office is aggrieved by this decision, they can appeal to the IPD or its nominated committee. The decision by the IPD or its nominated committee is final and binding.

3.3.4. Training offices de-accredited by SAICA can only re-apply for accreditation after a period of 12 months. This does not apply to voluntary de-accreditations.

3.3.5. Training Regulation 5 deals with de-activations or de-accreditations of a training office.

CA2025 COMPETENCY FRAMEWORK

4. CA2025 COMPETENCY FRAMEWORK

- 4.1.1. Please refer to the CA2025 Competency Document: Guidance on the Content, Development and Assessment of competencies in the Training Programme, extracts of which are included in section 6 of this document.
- 4.1.2. Until the transition between the two competency frameworks has been complete, both frameworks remain relevant and the 2016 Competency Framework has therefore presented in the next section.





6. CA2025 Competency Document: Guidance on the Content, Development and Assessment of competencies in the Training Programme (extract from guidance)

6.1 INTRODUCTION

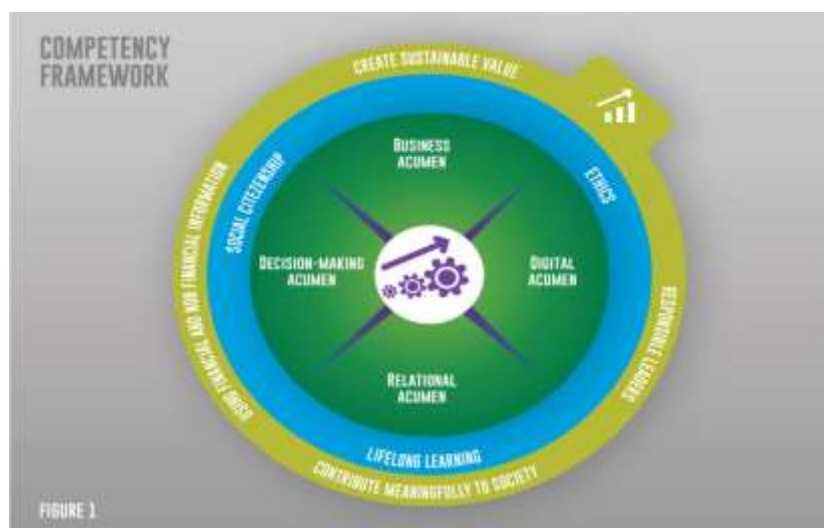
- a) In view of the implementation of the CA2025 Competency Framework, this document has the objective of providing providers of the training programme with guidance for the development and implementation of the SAICA accredited programme.
- b) This document is considered a living document and will require regular and ongoing review.

6.2 COMPONENTS OF THE COMPETENCY FRAMEWORK:

- a) The competency framework is made up of the following components which in implementation are all integrated:

	Icon	Elements of the professional competencies
 <p>Ethically responsible leaders fulfilling their social mandate by using integrated thinking to create sustainable value</p>		Professional values and attitudes
		Enabling competencies (defined as acumens)
		Technical competencies in the value creation process

The aforementioned competencies are depicted in Figure 1 below:

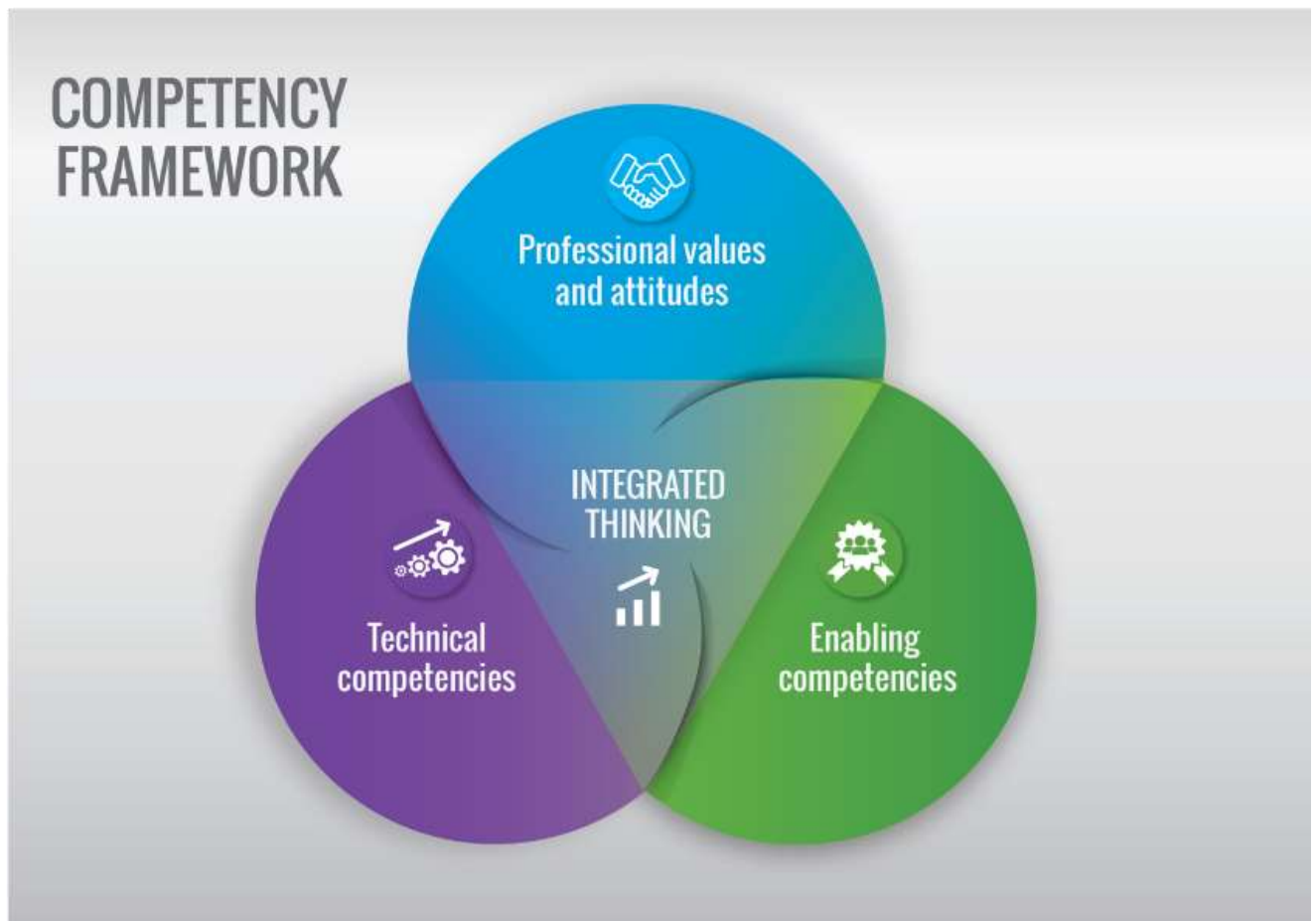


- b) CAs need to integrate all relevant competencies (professional values and attitudes, enabling competencies

2025 COMPETENCY FRAMEWORK (“CA of the future”)

and technical competencies) to provide quality deliverables (inputs, services, products and experiences) on a wide range of inputs, activities and outputs that lead to outcomes in an organisation’s value creation process. This requires integrated thinking (also presented as an enabling competency below) to achieve viable solutions whilst considering all alternatives, by obtaining a broader understanding of an issue, creating a design or formulating a plan etc.

- c) There are three competency types, namely:
- (i) Professional Values and Attitudes
 - (ii) Enabling competencies
 - (iii) Technical competencies in the value creation process
- d) The competency types cannot be developed or assessed in isolation and indeed it is where these competency types overlap that integrated thinking is achieved.



THE CA(SA) COMPETENCY FRAMEWORK 2021 SUITE OF DOCUMENTS

A. PREFACE

- Sets out the
 - components of the qualification process
 - definitions of key concepts used in the CA(SA) Competency Framework 2021 Suite of Documents

B. CA(SA) ENTRY LEVEL COMPETENCY FRAMEWORK

- Identifies and describes the professional competencies (professional values and attitudes, enabling competencies and technical competencies) that a CA(SA) should demonstrate at entry point to the profession

C. GUIDANCE ON THE CONTENT, DEVELOPMENT AND ASSESSMENT OF COMPETENCIES IN THE ACADEMIC PROGRAMME

- Provides providers of the academic programme with guidance for the development and implementation of SAICA Accredited programme.

D. GUIDANCE ON THE CONTENT, DEVELOPMENT AND ASSESSMENT OF COMPETENCIES IN THE TRAINING PROGRAMME

- Sets out the
 - fundamental principles on which the format of the training programme is based,
 - fundamental principles on which the assessment of trainee accountants is based

E. THE INITIAL TEST OF COMPETENCE (ITC)

- Provides providers of the Academic Programme with Guidance on the purpose and nature of the ITC

F. THE PROFESSIONAL PROGRAMME AND THE ASSESSMENT OF PROFESSIONAL COMPETENCE (APC)

- Provides providers of the professional programme with guidance for the development and assessment of competencies prescribed for the APC

6.3 PROFICIENCY LEVELS

- a) CAs at entry-level are expected to demonstrate competence at defined levels of proficiency. Three levels of proficiency (ranging from 1 (the lowest) to 3 (the highest in the context of the training programme)) are explained in this section and cover competency development from foundational to advanced levels. The three levels of proficiency (foundational, intermediate and advanced) are used in the competency framework. The expert level is achieved post-qualification.
- b) A proficiency level is specified for each of the professional values and attitudes, enabling competencies and technical competencies (i.e. different measures are used). The competency framework defines levels of proficiency at entry level to the profession. Guidance documentation to academics and training officers provides further clarity on proficiency levels for competencies to be obtained during the academic and training programmes. The academic guidance document also specifies proficiency levels for elements of technical competencies which should be achieved during the academic programme, to reach the overall level of proficiency per technical competency as specified in the competency framework.
- c) The tables below illustrate the indicators to be considered in assessing proficiency in the training programme. Work on a practical assessment process and the related instruments is still in progress and assessment in the training programme may not be implemented in this matrix format.

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6.4 Competence in the Professional Values and Attitudes is measured in two dimensions:

Indicators	Levels of competence		
	1 - Foundational	2 - Intermediate	3 - Advanced
PROFESSIONAL VALUES AND ATTITUDES			
Proficiency levels are distinguished with reference to: i) frequency and ii) context Practise and display the behaviours reflected in the Professional Values and Attitudes:			
i) <i>Frequency</i>	Occasionally	Always under specific circumstances	Always under all circumstances
ii) <i>Context</i>	In a simple context with straightforward situations	In a simple context with complexity limited to specific situations	In a difficult context with complex situations

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6.5 Competence in the Acumens (Enabling Competencies) is measured in five dimensions:

Proficiency levels	Levels of competence		
	1 - Foundation	2 - Intermediate	3 - Advanced
ENABLING COMPETENCIES			
Proficiency levels are distinguished with reference to: (i) type of task, (ii) level of task understanding, (iii) knowledge and skills needed for task performance, (iv) dependencies and (v) guidance			
Demonstrate the ability to apply the acumens during functional task performance:			
i) <i>Level of task understanding</i>	Displaying a basic understanding of the task (<u>key ideas and principles</u>)	Displaying an intermediate understanding of the task (<u>using some analysis/ evaluation</u>)	Displaying an advanced understanding of the task (<u>thorough analysis /evaluation and making useful recommendations</u>)
ii) <i>Task Completion</i>	(i) Following pre-determined steps to perform the task (ii) Using limited knowledge and skills	(i) Initiating tasks and performing them (ii) Using multiple knowledge sources and skills in <u>some</u> areas AND (iii) Using limited knowledge sources and skills in <u>other</u> areas	(i) Initiating tasks and performing them (ii) Integrating multiple knowledge sources and skills in <u>all</u> areas
iii) <i>Guidance</i>	Requiring frequent guidance	Requiring limited guidance	Requiring little or no guidance
iv) <i>Dependencies</i>	(i) Working under supervision and (ii) Carrying out tasks with a low level of risk and complexity using established processes	(i) Working as part of a team and (ii) Carrying out some tasks independently, being responsible for the quality of own work	(i) Managing own work and being responsible for the quality and quantity of the work done (ii) May be responsible for leading a team and managing certain functions

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- a) Learning and development continues post qualification as a CA(SA) and it is therefore reasonable to expect that in some roles CAs(SA) would reach a specialist or mastery level on some of the competencies and learning outcomes. This means that a proficiency level beyond a level 3 may be achieved or expected.
- b) This further proficiency level can be described as:
- c) Demonstrating specialist knowledge (depth of knowledge in a specific area),
- d) Applying this specialist knowledge critically and creatively in complex, integrated and ambiguous situations which may involve multiple interpretations, and
- e) Generating solutions for defined outputs for unspecified problems and applying a high degree of rigour while exercising sound professional judgement.
- f) There is a need for a CA(SA) once qualified, to apply the principle in the Code of Professional Conduct that requires the professional to evaluate and ensure they have the necessary professional competence and exercise due care in performing their specific role. The requirement to continue to learn and develop post qualification is also clearly articulated in the SAICA CPD policy which seeks to measure ongoing lifelong learning and development.

6.6 THE TRAINING PROGRAMME - FUNDAMENTAL PRINCIPLES

- a. Academic study is necessary for acquiring and demonstrating professional accountancy knowledge. However, by itself, study does not necessarily demonstrate the achievement of professional competence.
- b. The training programme provides a professional environment in which aspiring CAs(SA) and AGAs(SA) –
 - i. Can develop and demonstrate the appropriate Professional Values and Attitudes and Enabling Competencies (Acumens) (PVAAs) in practical, real-life situations; while
 - ii. Gaining experience in the functional competences (technical work completed in the various operating and functional units of an organisation) through integration within, between and across each area in the value creation chain (inputs, business processes and outputs leading to outcomes); and
 - iii. Developing progressive levels of responsibility and proficiency while under appropriate levels of supervision.
- c. The training programme is only one component of the full qualification model towards the CA(SA) designation.

Defining sufficient practical experience

- d. The IPD has recognised the need to define what would be deemed to be “sufficient practical experience” in the South African context.
- e. “Sufficient practical experience” is defined as the opportunity for trainees to -
 - i. Display Professional Values and Attitudes through performing tasks and applying knowledge from different functional (technical) areas to a range of situations and contexts, and
 - ii. Demonstrate the ability to apply the Enabling Competencies (Acumens) while combining depth (complexity) and breadth (variety) in the performance of functional (technical) tasks.

6.7 THE FORMAT OF THE TRAINING PROGRAMME - FUNDAMENTAL PRINCIPLES

Professional Values and Attitudes

To ensure an appropriate emphasis on and sufficient development of the Professional Values and Attitudes, SAICA requires trainees to practise and display the behaviours reflected in the following Professional Values and Attitudes

- a) Ethics, values and attitudes
- b) Lifelong learning, values and attitudes
- c) Citizenship, values and attitudes

Enabling Competencies (Acumens)

To ensure an appropriate emphasis on and sufficient development of the Acumens, SAICA requires trainees to gain experience in and demonstrate the ability to apply the following Acumens:

- a) Business acumen
- b) Decision-making acumen
- c) Relational acumen
- d) Digital acumen

Trainees will gain experience in and develop the PVAAs through performing the functional competencies in the training office.

Functional (or Technical) Competencies

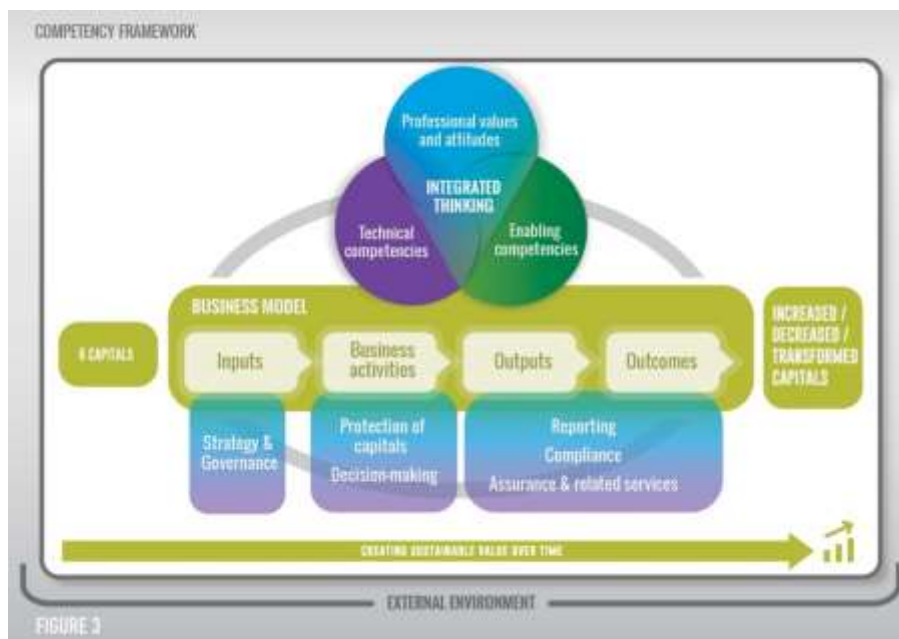


FIGURE 3

2025 COMPETENCY FRAMEWORK (“CA of the future”)

- a) Trainees must however still gain experience in functional competencies in relation to entities, situations, events, or transactions that are (as this is the context within which the PVAAs are developed):
 - i) prevalent, determined with reference to how frequently they occur in practice and how relevant they are in practice; and
 - ii) of a size or degree of complexity likely to be encountered by a CA(SA) at the point of qualification.
- b) Therefore, experience of the required breadth and depth does not equate to expertise or mastery in exceptional situations, events or transactions.
- c) Exposure of trainees to functional competencies varies widely between training environments and the nature of these functional competencies is ancillary to the development and demonstration of the PVAAs.
- d) Comprehensive coverage of all the functional competencies cannot be achieved given the duration of the training programme.
- e) The variety and complexity of a trainee’s experience will also be determined by the nature, industry and business model of the training office.
- f) However, the experience gained by a trainee in one functional competence area may require experience in another functional competence area, for example, in performing the task “Review the organisation’s strategic direction and highlight areas of potential value and risk”, the trainee must also take into account “Effective controls or mitigation options for the organisation to manage risks, including unusual risks to which the business is exposed”, which emphasises that trainees must be able to integrate within, between and across each area of the functional competencies in the value creation chain (inputs, business processes and outputs leading to outcomes).
- g) SAICA uses the term “integration” to refer to -
 - i) gaining experience in more than one competency from a single competency area (e.g. Assurance and Related Services) AND
 - ii) gaining experience in more than one competency from more than one competency area (e.g. Assurance and Related Services and Reporting on Value Creation).
- h) SAICA will not prescribe the extent of exposure to the functional competencies. However, the definition of sufficient practical experience requires the opportunity for trainees to -
 - i) Demonstrate competence (through the application of theory learnt in the academic programme) in the PVAAs through the application of knowledge from different functional areas to a range of situations and contexts, while
 - ii) Combining depth (complexity) and breadth (variety) in the performance of tasks.

6.8 ASSESSMENT OF TRAINEE ACCOUNTANTS - FUNDAMENTAL PRINCIPLES

The purpose of assessment:

- a) Assessment *for* learning (formative assessment) - where the trainee’s development of competence is monitored in order to adjust his/her experience in response to the trainee’s developmental needs. It also recognises the vital role of feedback in a trainee’s development;
- b) Assessment *as* learning (formative assessment) where the trainee is actively involved in the assessment activities and uses the feedback on assessments. This allows the trainee to gain a better understanding of the subject matter and, therefore, learning takes place; and

2025 COMPETENCY FRAMEWORK (“CA of the future”)

- c) Assessment of learning (summative assessment) - where the trainee’s development programme has been completed an assessor must determine whether the trainee has achieved competence.

The objectives of the assessment of SAICA trainees are to:

- a) Develop trainees’ life-long learning skills;
- b) Assess the competencies for each element of the PVAA competence areas;
- c) Provide ongoing constructive feedback with the aim of improving a trainee’s competence in the PVAAs;
- d) Provide a framework to support the trainee’s experience (in the functional competencies) and development and competence (in the PVAAs);
- e) Engage the “trainer” and the trainee in professional development conversations;
- f) Enable trainees to reflect on their own competence, know their strengths and weaknesses, and use feedback to inform and develop their competence;
- g) Monitor the progress of trainees’ development towards competence; and
- h) Create a record to holistically document the trainees’ experience (in the functional competencies) and development and competence (in the PVAAs).

These objectives can be achieved through:

- a) A variety of assessment methods,
- b) Multiple opportunities for trainees to gain experience and develop competence,
- c) Multiple assessors,
- d) Tailoring assessments to the context in which the trainee gains experience, and
- e) Assessor development and Evaluator and Reviewer support.

Objectives of the Assessment of the PVAAs

Professional Values, Attitudes and Enabling Acumens	Functional Competencies
<p>To enable trainees to -</p> <ul style="list-style-type: none"> • present evidence of their demonstration of the PVAAs • reflect on their own competence, • know their strengths and weaknesses, and • use feedback to inform and develop their competence. • reflect on their own competence, know their strengths and weaknesses, and use feedback to inform and develop their competence. <p>The recorded evidence must provide qualitative</p>	<p>To provide -</p> <ul style="list-style-type: none"> • A quantitative and qualitative record of the trainee’s practical experience in the Functional Competencies; and • Sufficient information to allow reviewers, evaluators, assessors and SAICA to determine the sufficiency¹ of the trainee’s experience to date and to identify the need for specific experience.

¹ Demonstrate competence in the PVAAs through the application of knowledge from different functional areas to a range of situations and contexts, while combining complexity and variety in the performance of tasks

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Professional Values, Attitudes and Enabling Acumens	Functional Competencies
<p>evidence:</p> <ul style="list-style-type: none"> • of a trainee’s self-evaluation of their display of professional values and attitudes; • of a trainee’s self-evaluation of his/her degree of competence in the acumens during the performance of tasks; and • to enable reviewers, evaluators, assessors and SAICA to determine the degree of the trainee’s competence to date and to identify the need for specific development. 	



6.9 OUTCOME OF THE COMPETENCY FRAMEWORK

- a) In achieving professional competence, CAs are expected to display professional values and attitudes, and for each area (inputs, business processes, outputs leading to outcomes) be able to integrate relevant acumens and technical competencies. In addition, such integration should be done within, between and across areas.
- b) The outcome of effective integration of professional competencies manifests as CAs having the potential to be responsible leaders who behave ethically and create sustainable value for a wide range of stakeholders within an organisational context. With their ability to display integrated thinking, CAs are then able to interpret, analyse and evaluate financial and non-financial information, thus influencing others, and together making impactful decisions, and thereby contributing meaningfully to the economy and to society.



6.10 PROFESSIONAL VALUES AND ATTITUDES

Professional values and attitudes: These define professional behaviour and identify professional accountants as CAs, and as members of the CA profession. CAs draw on their personal and professional values and their ability to act with honesty, integrity, accountability and trustworthiness to demonstrate moral and ethical behaviour in the business context and to protect the public interest. By doing more than adhering to the rules of professional conduct, CAs are required at all times to uphold ethical principles and conduct themselves professionally in a manner that exemplifies and enhances the reputation of the CA profession. As lifelong learners, CAs maintain and develop their competence in order to adapt and work in an agile way to deal with complexities.

PROFESSIONAL VALUES AND ATTITUDES Competency area pervasive in all other competencies		Competency short name	
I	Ethics, values and attitudes	I1	Personal ethics
		I2	Business ethics
		I3	Professional ethics
II	Citizenship, values and attitudes	II1	Personal citizenship
		II2	Corporate citizenship
III	Lifelong learning, values and attitudes	III1	Self-development
		III2	Adaptive mind set and agility
		III3	Emotional Intelligence

Note that given the context of the academic and training programmes, it is likely that managerial competence would only be achieved post-qualification.

On the 13th of December 2023, the CA Professional Development Committee of SAICA approved a reduction to the number of learning outcomes required to be demonstrated by trainee accountants. These reductions, together with any amendments to the wording of remaining learning outcomes are reflected in this document.

Detailed information on competencies and learning outcomes required in relation to the development of professional values and attitudes is presented in the table below:

I ETHICS, VALUES AND ATTITUDES

This competency area includes personal, business and professional ethics and describes the ethical principles, values and attitudes an individual must apply, also when interacting with others.

I1	Personal ethics
<i>Personal ethics refers to a personal value system applied by an individual to decision-making, conduct and interaction between the self and others.</i>	
Level	Learning Outcomes
3	a) Act honestly and demonstrate personal integrity, accountability and trustworthiness including while interacting with others

I2	Business ethics
<i>Business ethics refers to the ethical principles and values applied by the organisation to decision-making, conduct and the relationship between the organisation, its stakeholders and society (King IV).</i>	
Level	Learning Outcomes
3	a) Consider the impact of ethics within a specific business environment (a client or your training office) and evaluate how ethics is managed in that context
3	b) Demonstrate how you contributed to the ethical culture of your business environment
3	c) In the context of ethical dilemmas that arise relating to organisational ethics and corporate culture or when rendering professional services, use an ethical reasoning process (based on professional values and attitudes and the code of professional conduct) to, in the context of ethical dilemmas that arise relating to organisational ethics and corporate culture and when rendering professional services - <ul style="list-style-type: none"> (i) Identify threats to ethical principles and (ii) Analyse all courses of potentially unethical action as well as the consequences of each and (iii) Choose the appropriate course of action to solve the dilemma, and (iv) Report ethical issues to higher levels of management, SAICA, legal or regulatory authorities, or others when necessary

2025 COMPETENCY FRAMEWORK (“CA of the future”)

I3	Professional ethics
<i>Professional ethics refers to the fundamental ethical principles and values applied by a professional CA to decision-making, conduct and the relationship between the professional, its stakeholders and society</i>	
Level	Learning Outcomes
3	a) Apply the COPC fundamental ethical principle of integrity by way of general conduct, INCLUDING when rendering professional services. (i)
3	b) Apply the COPC fundamental ethical principle of objectivity by way of general conduct, INCLUDING when rendering professional services
3	c) Apply the COPC fundamental ethical principle of professional competence and due care by way of general conduct, INCLUDING when rendering professional services.
3	d) Apply the COPC fundamental ethical principle of confidentiality by way of general conduct, INCLUDING when rendering professional services.
3	e) Apply the COPC fundamental ethical principle of professional behaviour (for example, in personal branding, business etiquette, the use of communication channels such as social media and the ability to control and express emotions appropriately) by way of general conduct, INCLUDING when rendering professional services.

II CITIZENSHIP, VALUES AND ATTITUDES

“Citizenship” is most often used to indicate nationality and explain the rights and responsibilities attached to “membership” of a nation state. Although it is the individual/the person who is a citizen, a citizen cannot exist without belonging to a state.

II1	Personal citizenship
<i>Personal citizenship is used to indicate that there are rights/responsibilities to being a member of multiple communities (see details of the communities that individuals belong to at II1 Personal citizenship and II2 relates to membership of the accountancy profession).</i>	
Level	Learning Outcomes
3	<ul style="list-style-type: none"> a) Demonstrate a responsive, valuing and tolerant approach to diversity (local or global) and individual differences b) Describe the impact you have made on the community in which you live and work, through e.g. acts of philanthropy, social responsibility and environmental stewardship.

II2	Corporate citizenship
<i>Personal citizenship is used to indicate that there are rights/responsibilities to being a member of multiple communities (see details of the communities that individuals belong to at II1 Personal citizenship and II2 relates to membership of the accountancy profession).</i>	
Level	Learning Outcomes
2	a) For a business decision, weigh up short-term financial benefits against the long-term strategic and/or societal impact of a decision societal impact (sustainability).
2	b) Consider the degree to which an organisation’s (the training office or a client) strategy and/or business model aligns with the 17 SDGs (the Sustainable Development Goals as published by the United Nations)

III LIFELONG LEARNING VALUES AND ATTITUDES

Life-long learning refers to the process of self-initiated education aimed at self-development and acquiring an adaptive and agile mind set

III1 Self-development

Self-development refers to the planning and management of personal development and an appreciation of how personal strengths and weaknesses may impact work, learning and goal attainment.

Level	Learning Outcomes
3	a) Demonstrate life-long learning by staying abreast of current trends and emerging issues OR by acquiring new knowledge, skills and experiences to remain relevant including in relation to digital developments. b) Demonstrate responsibility for your own development needs and opportunities and set and monitor personal learning and development objectives

III2 Adaptive mind set and agility

Adaptive mind set and agility refers to taking initiative to improve performance and well-being by reviewing and reflecting on work performance.

Level	Learning Outcomes
3	a) Work in an agile way by adapting and responding to changing practices, management and leadership styles, cultures, roles and work contexts

III3 Emotional Intelligence

Work with others and manage and lead teams

Level	Learning Outcomes
3	a) Understand and manage your own emotions in positive ways to communicate effectively, empathise with others, overcome challenges and / or defuse conflict.



6.11 ENABLING COMPETENCIES

These are essential skills that influence the ways that CAs work, ways that they think, ways they are living in the world, and the tools that they use in the workplace. Enabling competencies are pervasive to a CA’s work and behaviour and are transversal, and are to be used effectively across different environments, functions and roles. Enabling competencies allow a CA to effectively demonstrate their professional competence, by displaying decision-making, business, digital and relational acumens. The foundation for the further development of enabling competencies is set during the Academic Programme, while these are further developed with real life and practical experience during the Training Programme, and which form the foundation for a strong life-long learning ethic.

Acumen is defined as “the ability to judge well; keen discernment, insight” (Collins English Dictionary, 2008). These acumens are necessary qualities of a CA, enabling the performance of his/her work in the value creation process. They are skills which should be demonstrated and applied by a CA in conjunction with their specific technical knowledge. Numerous opportunities to develop and demonstrate these acumens exist. The Training Programme can assist in this development by providing different opportunities to develop or demonstrate these acumens. Each trainee should take ownership in developing these acumens.

ACUMENS		Competency short name	
Z	Business acumen	Z1	Business internal environment
		Z2	Business external environment
		Z3	Innovation, creativity and curiosity
Y	Decision-making acumen	Y1	Analytical/critical thinking
		Y2	Integrated thinking
		Y3	Problem solving
		Y4	Judgement and decision-making
		Y5	Professional scepticism
X	Relational acumen	X1	Communication skills
		X2	Management and Leadership skills
		X3	People skills
		X4	Relationship-building skills
		X5	Teamwork
		X6	Self-management
		X7	Managing others
W	Digital acumen	W1	Computational thinking
		W2	Data knowledge and strategy
		W3	Data analytics
		W4	Automation
		W5	New developments and protocols
		W6	User competencies

On the 13th of December 2023, the CA Professional Development Committee of SAICA approved a reduction to the number of learning outcomes required to be demonstrated by trainee accountants. These reductions, together with any amendments to the wording of remaining learning outcomes are reflected in the table below:

2025 COMPETENCY FRAMEWORK (“CA of the future”)

Z. BUSINESS ACUMEN

The ability to make quick correct and/or focused strategic decisions and good judgements in a business or business division

Z1 Business internal environment

Using your understanding of the business’ internal operations, make quick, correct and/or focused strategic decisions and good judgements in a business or business division

Level	Learning Outcomes
2	a) Consider how an organisation creates value through its business model INCLUDING specific reference to its use of the six capitals referred to in the King IV report (Financial, Manufactured, Intellectual, Human, Social and Relationship and Natural)

Z2 Business external environment

Using your understanding of the business’ external environment, make quick, correct and/or focused strategic decisions and good judgements in a business or business division

Level	Learning Outcomes
2	a) Evaluate the influence of the external environment (political, economic, tax policy, social, technological, legal and environmental) AND/OR industry factors (competitive advantage and threats, industry trends, emerging technology/industry disruptors, market opportunities, stakeholder focus) on an organisation’s strategy, business model or processes

Z3 Innovation and creativity

Developing new concepts, innovative ways or new ideas promoting a business success or wide-spread use, using a questioning or inquisitive mind-set.

Level	Learning Outcomes
2	a) Identify the need to address a problem or situation from a fresh perspective and challenge existing paradigms and ways of doing business AND/OR describe an innovative solution you came up with to address a business problem AND how you implemented this solution

2025 COMPETENCY FRAMEWORK (“CA of the future”)

Y DECISION MAKING ACUMEN

This competency area refers to cognitive processes to decide on actions or between alternatives and includes analytical / critical thinking, integrated thinking, problem-solving, judgement and decision-making and professional scepticism

Y1	Critical thinking
<i>Research, investigate, critically analyse, reflect and apply professional judgement to the evaluation of data and information from a variety of sources and perspectives.</i>	
Level	Learning Outcomes
3	a) Use critical thinking to identify, and question/challenge information or assumptions and potential bias behind received, discovered or researched information.
2	b) Use critical analysis and reasoning to uncover key and/or underlying issues, and identify connections or patterns across diverse situations
Y2	Integrated thinking
<i>Integrative thinking is a decision making approach for complex problems based on finding new, creative solutions rather than merely choosing the best solution from a list of alternatives.</i>	
Level	Learning Outcomes
3	a) Synthesise and make sense of ideas and information from a variety of sources to analyse and evaluate financial or non-financial information, create a design, formulate a plan, arrive at a viable solution to a problem, OR obtain a broader understanding of an issue etc.
Y3	Problem solving
<i>Collate and compare information from multiple sources to correctly define a problem, assess alternative solutions against decision criteria and make the optimal decision.</i>	
Level	Learning Outcomes
3	a) Use a questioning mind-set during problem identification, analysis and resolution.
	b) Seek assistance from experts/specialists OR consult with others to obtain information, solve problems, maximise benefits from opportunities, expedite problem-solving, decision-making and/ or reaching conclusions

2025 COMPETENCY FRAMEWORK (“CA of the future”)

Y4	Judgement and decision-making
<i>The ability to make considered and effective decisions, come to sensible conclusions, perceive and distinguish relationships, understand situations, and form objective opinions/</i>	
Level	Learning Outcomes
3	a) Determine for alternative courses of action: <ul style="list-style-type: none"> i. likely outcome, AND ii. apparent effectiveness of addressing the root causes of problems, AND iii. feasibility of effective implementation, AND iv. stakeholder support for effective implementation, AND v. ranking in relation to the other identified courses of action AND then, having done this, select the most appropriate course of action.
Y5	Professional scepticism
<i>Having a questioning mind; being alert to anything that may indicate misstatement due to error or fraud; critically assessing audit evidence.</i>	
Level	Learning Outcome
3	Apply a diligent and impartial mind-set when making decisions, making enquiries or questioning others

2025 COMPETENCY FRAMEWORK (“CA of the future”)

X RELATIONAL ACUMEN

Relational acumen is defined as the “art of developing relationships” (Churchley, Neufeld, Purvey, 2013). It is the ability to develop, maintain and adapt relationships and stakeholder networks to ensure facilitation of required action; the delivery of relevant feedback and the development of relational trust

The Training Programme should assist in development of these acumens by providing different opportunities to develop or demonstrate these acumens. Each CA should, however, take ownership in developing these acumens using both the formal academic programme as well as other opportunities.

X1	Communication skills
<i>Effectively convey information and ideas to individuals and groups in a variety of situations in a focused way using verbal and non-verbal techniques and skills.</i>	
Level	Learning Outcomes
3	a) Apply effective listening, interviewing AND/OR discussion techniques to obtain and clarify relevant information
	b) Communicate verbally using clear and concise messaging that is professional, appropriate to the audience and situation, AND considers cultural and language differences (where necessary).
	c) Communicate in writing using clear and concise messaging that is professional, appropriate to the audience and situation, considers any legal, ethical, regulatory and business requirements (where appropriate), AND considers cultural and language differences (where necessary)

X2	Management and Leadership skills
<i>Work with others and manage and lead teams.</i>	
Level	Learning Outcomes
2	a) Proactively influence others to deliver high quality work that supports organisational goals through role-modelling of appropriate behaviour, providing training, advice, support and/or mentorship; and/or by transferring knowledge, skills and experience
2	b) Oversee team members’ progress AND/OR performance in the context of tasks, plans, projects or operational activities
2	c) Display effective delegation skills
3	d) Manage conflict between individuals AND/OR across teams by: <ul style="list-style-type: none"> i. Recognising constructive versus destructive conflict and managing that conflict; AND/OR ii. Assuming shared responsibility for the outcome of conflict; AND/OR iii. Valuing individual contributions by team members; AND/OR iv. Providing constructive feedback (both downward and/or upward).

2025 COMPETENCY FRAMEWORK (“CA of the future”)

X2	Management and Leadership skills
3	e) While leading OR managing others, treat them respectfully, courteously and equitably

X3	People skills
<i>People skills are patterns of behaviour and behavioural interactions. Among people, it is an umbrella term for skills under three related set of abilities: personal effectiveness, interaction skills, and intercession skills</i>	
Level	Learning Outcomes
3	a) Display personal influence and/or negotiation skills to persuade others and/or build consensus

X4	Relationship-building skills
<i>Build authentic relationships and effective collaboration across a wide range of teams and stakeholders</i>	
Level	Learning Outcomes
2	a) Identify and apply strategies to proactively build relationships that extend professional networks, alliances and/or cross-functional business partnerships

X5	Teamwork
<i>Interrelated abilities that let you work effectively in an organised group. Teamwork happens when people cooperate and use their individual skills to achieve common goals.</i>	
Level	Learning Outcomes
3	a) Work effectively with others as a resourceful and trustworthy team member through sharing knowledge, cooperating and / or collaborating to achieve team goals

2025 COMPETENCY FRAMEWORK (“CA of the future”)

X6	Self-management
<i>Plan and manage personal development and appreciate how personal strengths and weaknesses may impact work, learning and goal attainment.</i>	
Level	Learning Outcomes
3	a) Display self-management skills to work independently AND manage time and work pressure, being cognisant of the impact of this on others

X7	Managing others
<i>Work with others and manage and lead teams.</i>	
Level	Learning Outcomes
2	a) Develop, organise and prioritise tasks (recognising their resource constraints) and manage progress so as to achieve professional commitments/outcomes

2025 COMPETENCY FRAMEWORK (“CA of the future”)

W DIGITAL ACUMEN

This competency area refers to digital topics that influence ways of work and business decisions and includes computational thinking, data knowledge and strategy, data analytics, new developments and protocols and user competencies.

W1	Computational thinking
<i>Computational thinking is a set of problem-solving methods that involve expressing problems and their solutions in ways that a computer could also execute.</i>	
Level	Learning outcomes
2	a) Decompose a problem into smaller sub-problems AND then find patterns (similarities, shared characteristics) among the sub-problems AND determine relevant characteristics AND/OR discard irrelevant characteristics
2	b) Write an algorithm to solve a problem, using any programming language (such as Microsoft VBA, Python) OR evaluate the appropriateness of a presented algorithm to solve a problem
W2	Data knowledge and strategy
<i>Understanding the types of financial and non-financial information available within an entity, identifying possible relationships between data sets, requesting the required data (including normalisation (clean-up) thereof), understanding the security and privacy risks associated with the use, storage and transfer of data, and understanding the importance of the implementation of sufficient data protection policies and controls. Advanced data management should be performed by expert data scientists and/or IT experts.</i>	
Level	Learning outcomes
2	a) Evaluate data strategies or policies that deal with data protection, privacy, intellectual property rights, legal and regulatory requirements, AND / OR ethical issues in data management, data storage, or data transfer
W3	Data analytics
<i>Performing basic data modelling or where necessary requesting advanced data modelling by experts, and then interpreting the results, concluding and reporting/presenting/communicating as applicable. The W2 competency comprises both a technical computer skill and the ability to apply the underlying technical competency.</i>	
Level	Learning outcomes²
2	a) Use processes of inspection, extraction, transformation, loading, modelling, and interpreting data (through the use of data analytic software tools such as ACL, IDEA, PowerBI, or advanced Excel™ functions) to solve a defined business or audit problem

² May require a level of academic knowledge to be attained before application in the training programme. Practical implementation to be considered for trainees entering the programme at different academic levels.

2025 COMPETENCY FRAMEWORK (“CA of the future”)

W4	Automation
<i>Automation is the technology by which a process or procedure is performed with minimal human assistance</i>	
Level	Learning outcomes
2	a) Identify opportunities to automate AND/OR modernise processes AND evaluate the benefits and risks associated with this.
W5	New developments and protocols (e.g. artificial intelligence (AI), blockchain, Internet of Things etc.)
Level	Learning outcomes³
2	a) Identify opportunities to use new developments and protocols to address accounting and business problems, limitations, risks, etc.
W6	User competencies
<i>Use technology ethically as an enabler to optimise decision making and to promote business efficiencies and controls.</i>	
Level	Learning outcomes
3	a) Apply word processing software skills in a manner relevant to an accounting/business context, to enhance communication (e.g., letters, memorandums, reports, working papers, and other written correspondence), so as to meet all legal, ethical, regulatory and business requirements,
2	b) Apply visualisation techniques and tools (e.g., dashboards or presentation software) in an accounting/business context
3	c) Use spreadsheet software in an accounting/business context utilising advanced excel functions such as more complex formula, short cut keys, macros, or pivot tables for example.
3	d) Communicate and collaborate with others using a wide range of digital devices, technologies and platforms
3	e) Apply cybersecurity processes, tool AND/OR techniques to secure and safeguard information technology resources such as organisational IT infrastructure, laptops (and other portable devices), software, cloud (and other) storage, AND/OR data

³ Opportunities to use and apply new developments and protocols may not be available on the job for all trainees and this may require specific intervention in the training programme.