

CA(SA) COMPETENCY FRAMEWORK

“CA of the Future”

A. PREFACE

This document must be read together with the following documents:

- B. At Entry “CA of the Future” Competency Framework;
- C. Guidance on the Content, Development and Assessment of Competencies in the Academic Programme;
- D. Guidance on the Content, Development and Assessment of Competencies in the SAICA Training Programme;
- E. Guidance on the Initial Assessment of Competence (IAC); and
- F. Guidance on the Professional Programme and the Assessment of Professional Competence (APC); *and*
- **Appendix 1.** Detailed competencies setting out the learning outcomes for the Professional Values Attitudes and Acumens (PVAAs) and the Technical competencies at point of entry

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Acronyms

AGA(SA)	Associate General Accountant (South Africa)
APC	Assessment of Professional Competencies
CA(SA)	Chartered Accountant (South Africa)
CAPDC	Chartered Accountant Professional Development committee
CHE	Council for Higher Education
HEQSF	Higher Education Quality Sub-Framework
HEQC	Higher Education Quality Council
HEI	Higher Education Institutions (encompassing both Public and Private institutes)
IAC	Initial Assessment of Competence: Formerly known as the Initial Test of Competence (ITC)
IPD	Initial Professional Development
NQF	National Qualifications Framework
PGDA	Postgraduate Diploma in Accounting (PGDA): A SAICA endorsed PGDA or an equivalent qualification
PP	Professional Programme
PVA	Professional values and attitudes
PVAA	Professional values, attributes and Acumens (Enabling competencies)
SAQA	South African Qualifications Authority
SAICA	The South African Institute of Chartered Accountants

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INDEX

		PAGE #
A.	<u>PURPOSE OF THIS DOCUMENT</u>	1
B.	<u>THE CA(SA) COMPETENCY FRAMEWORK “CA of the Future” SUITE OF DOCUMENTS</u>	2
C.	<u>DESCRIPTION OF KEY COMPONENTS OF THE QUALIFICATION PROCESS</u>	3
D.	<u>VERBS TYPICALLY USED IN THE SAICA FRAMEWORK TO DESCRIBE THE PROFICIENCY LEVELS: TECHNICAL COMPETENCIES</u>	12
E.	<u>FUNDAMENTAL CONCEPTS AND PRINCIPLES USED</u>	13
F.	<u>PROFICIENCY LEVELS</u>	15
G.	<u>IMPORTANT CONTEXTUAL DOCUMENTS</u>	21
ANNEXURES		
1	<u>Bloom's Taxonomy Verbs (for the Cognitive Domain)</u>	
2	<u>SAQA Level Descriptors</u>	
3	<u>GAA Competency Framework</u>	
4	<u>IFAC Framework for International Education Standards for Professional Accountants and Aspiring Professional Accountants</u>	
5	<u>Details of IES 2, 3 and 4</u>	

A. PURPOSE OF THIS DOCUMENT

SAICA articulates what competencies a Chartered Accountant¹ should have developed at the point of entry into the profession through the formulation of this Competency Framework. The SAICA Competency Framework suite of documents guides the core components of the qualification process (academic and professional programme / education, assessments and practical work experience) in developing the required competencies required to becoming designated as a CA(SA).

SAICA first revamped its competency framework in 2021, following an extensive research and consultation process. Further updates have since been made to the CA of the Future Competency Framework (Academic Guidance), and this was approved by the CA Professional Development Committee (CAPDC) in October 2023, again in 2024 (approved in February 2025). The competency framework suites of documents have been further updated in 2025.

This document has been prepared to identify and describe the components of and concepts used in the development of the Competency Framework for Entry-Level Chartered Accountants (SA) (CAs(SA)) and its related guidance documents.

SAICA determines the quality and standards of its internationally recognised professional accounting qualification model by prescribing:

- The underlying core components of the qualification process²; and
- The professional competencies that should be demonstrated by a CA(SA) at point of entry to the profession (Refer separate document and Appendix 1 detailing the CA(SA) Competency Framework learning outcomes).

¹ Chartered Accountants referred to in this document are those registered at the South African Institute of Chartered Accountants (SAICA).

² This document seeks to clearly identify and define the components, concepts and terminology used in the various SAICA competency framework documents so as to ensure there is a common understanding of this terminology across all aspects of the qualification process. (also referred to as the process to become designated as a CA(SA))

B. THE CA OF THE FUTURE COMPETENCY FRAMEWORK SUITE OF DOCUMENTS

A. PREFACE

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

B. CA(SA) ENTRY LEVEL COMPETENCY FRAMEWORK

- Identifies and describes the professional competencies (professional values and attitudes, enabling acumens (PVAA's) 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 endorsed providers of the academic programme with guidance for the content development and assessment.

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,
 - assessment of trainee accountants is based

E. THE INITIAL ASSESSMENT OF COMPETENCE (IAC)

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

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.

Appendix 1: Detailed competencies setting out the learning outcomes for the Professional Values Attitudes and Acumens (PVAAs) and the Technical competencies at point of entry to the profession and across the various programmes

C. DESCRIPTION OF KEY COMPONENTS OF THE QUALIFICATION PROCESS

This section contains descriptions of:

- The qualification process and its core components;
- CA(SA) Competency Framework (this is also referred to as the CA(SA): Entry-Level Competency Framework); including the Appendix document detailing the level of competence a newly qualified CA(SA) should demonstrate at entry to the profession (as developed in the underlying core components of the programme); and
- Various guidance documents to the underlying core components programmes

1. THE QUALIFICATION PROCESS

The formally defined process to become designated (referred to by SAICA as the qualification process with identified core components) through which aspiring CAs(SA) develop the required professional competence to a specific and pre-determined standard to enable them to enter the CA profession. ***(This is done formally by applying to SAICA for membership once all components of the qualification process have been completed. As the CA(SA) is protected by the CA Designations act, only members registered with SAICA are permitted to use the CA(SA) designation.)***

2. PROFESSIONAL COMPETENCE

- 2.1. Professional competence is the ability to perform a role to a defined standard. Professional competence goes beyond knowledge of principles, standards, concepts, facts, and procedures; it is the integration and application of (1) professional values and attitudes, (2) enabling competencies and (3) technical competencies in the value creation process.
- 2.2. Professional competence is developed and assessed over the underlying core components of the qualification process.
- 2.3. The period prior to being able to register as CA(SA) with SAICA is known as the initial professional development (IPD) period.

3. CORE COMPONENTS OF THE QUALIFICATION PROCESS

The qualification process consists of the below five core components as follows:

- 3.1. **The Academic programme:** This is made up of underlying formal undergraduate degree and postgraduate qualifications registered on the NQF at levels 7 and 8 respectively via the HEQSF.
- 3.2. **Professional Assessment 1:** The Initial Assessment of Competence (IAC). This can only be completed once a prospective CA(SA) has successfully completed the SAICA-Endorsed PGDA (relevant SAICA-endorsed NQF level 8 qualification).
- 3.3. **The Training programme:** This is a formal period of workplace experience and is a registered learnership through FASSET with the Department of Higher Education and Training³.
- 3.4. **The Professional Programme:** While this is not required to be a formal qualification registered with SAQA, this programme still needs to be endorsed by SAICA and is one of three requirements to be

³ The training programme may be done concurrently with the academic programme, however the training contract cannot be discharged unless the undergraduate degree (or equivalent) has been completed. (A person discharged from a training contract is eligible to register with SAICA as a member either as an AGA (SA) or as CA(SA))

eligible to enter the APC.

- 3.5. **Professional Assessment 2:** The Assessment of Professional Competence (APC). This can only be completed once a prospective CA(SA) has completed the SAICA IAC; completed the SAICA endorsed professional programme and completed at least 20 months of the SAICA training programme.
- 3.6. Individuals are only eligible to apply to SAICA to become a CA(SA) member (and use the CA(SA) designation), once all components above have been completed⁴.

4. QUALIFICATION PROCESS COMPONENT 1: THE ACADEMIC PROGRAMME

4.1. Formal competency-based academic education

- 4.1.1. This includes a three or four-year undergraduate programme which is registered as a level 7 qualification on the NQF and the postgraduate programme which is registered at a level 8 qualification on the NQF (applying the HEQSF).
- 4.1.2. Academic programmes are delivered by public universities and private providers (referred to as academic programme providers) and are endorsed by SAICA (in addition to the required statutory accreditation requirements set out by the Council for Higher Education and the Department of Higher Education and Training). These programmes should as a minimum develop all the competencies set out in the CA(SA) Competency Framework “CA of the Future” Academic Guidance document (*i.e. the academic programme is responsible for achieving coverage (depth and breadth) of the competencies required to be developed in the academic programme*).
- 4.1.3. The academic programme should include an element of general education; developing the PVAA’s as well as develop a strong technical foundation (which serves as a base to achieve the development of CAs(SA)). Core minimum content is outlined Appendix 1_PVAA and Technical Competencies and constitutes the competency areas that must be addressed by public universities and private providers in offering the academic programmes.
- 4.1.4. Academic study is necessary for acquiring and demonstrating professional accountancy knowledge and should also include a component of general education (*i.e. within the SAICA-endorsed undergraduate programme*).
- 4.1.5. General education –
- develops essential knowledge, skills, and attitude;
 - helps prepare an individual for entry to a professional accounting academic program; and
 - develops lifelong learning skills.
- 4.1.6. General education assists professional accountants and aspiring professional accountants with integrating technical competence, professional skills, and professional values, ethics, and attitudes developed through the professional accounting academic programme. It supports the development of decision-making skills, judgement, and professional scepticism. Examples of general education topics include, but are not limited to (a) understanding ideas and events in history, (b) knowledge of different cultures, and (c) awareness of economic, political and social forces in the world.
- 4.1.7. Academic study by itself does not result in the demonstration or the achievement of professional competence at the required proficiency level. The academic programme, while only one component of the full qualification process towards the CA(SA) designation, however remains a significant contributor towards the development of the professional. The academic programme must develop (and assess) all the competencies in the Competency Framework to some extent over the duration

⁴ Upon successfully completing all components of the qualification process, including the successful completion of the APC, the person eligible to become a member of SAICA (the professional body) obtains a designation – CA(SA), together with their underlying qualifications (the undergraduate and post-graduate degrees). SAICA is recognised by SAQA as a professional body but professional designations are not awarded an NQF level.

of the academic programme (as outlined in the Competency Framework suite of documents and Appendix 1).

- 4.1.8. SAICA requires the academic programme to address the development and assessment of both technical and the relevant non-technical competencies (i.e. the Professional Values and Attitudes and Enabling Competencies). Assessments in the academic programme (undergraduate and postgraduate) must therefore also include the appropriate coverage of the competencies required to be developed in the academic programme (depth and breadth) and should include a wider variety of types of assessment (e.g. projects, portfolios of evidence, use of rubric based assessments, among others) and assess both technical and the non-technical competencies. Furthermore, assessments should be integrated across the duration of the programme and disciplines and must evaluate the ability to apply the technical competencies in conjunction with non-technical competencies⁵.
- 4.1.9. The objective of the SAICA endorsed postgraduate programme should not have as its sole purpose preparation for candidates to pass the IAC. Development of all competencies must be prioritised throughout the undergraduate and postgraduate programmes.

4.2 Context to be covered in the Academic Programme

- 4.2.1. While it is acknowledged that students in the academic programme have a very diverse range of lived experiences, at the point of qualification, entry-level CAs(SA) are expected to consistently demonstrate the competencies in the Competency Framework (at the levels indicated) in relation to entities, situations, events, or transactions that are -
- prevalent, determined with reference to how frequently they occur in practice and how relevant they are in practice, and
 - of a size or degree of complexity likely to be encountered by a CA(SA) at the point of qualification.
- 4.2.2. The proficiency levels, contexts and specialised industries have been carefully determined and documented in the “Guidance on the Content, Development and Assessment of Competencies in the Academic Programme” document.

5. QUALIFICATION PROCESS COMPONENT 2: INITIAL ASSESSMENT OF COMPETENCE (IAC) (assessing core technical competence & PVAA’s that can be assessed in a written assessment)

- 5.1. The purpose of the IAC is to set out illustratively through multi-disciplinary case studies, the competencies and standard to which these competencies are to be developed in the academic programme. The IAC is a standard setting examination written by students after the completion of the SAICA endorsed PGDA programme. This assessment signals to academic programme providers the required standard to which the competencies should be developed and assessed in the academic programme. This includes technical competencies as well as the assessment of some of the professional values and attitudes (primarily ethics) and enabling competencies (primarily communication, decision making and business acumens).
- 5.2. The IAC is therefore one component in the qualification process and is also used to evaluate (measure) the standard and quality (output) of the academic programme.
- 5.3. The IAC (together with the monitoring and endorsement of the academic programme) is therefore used by SAICA to measure whether the competencies, defined in the CA(SA) Competency Framework “CA of the Future” Guidance to the Academic programme, have been sufficiently

⁵ This is governed via the following criterion as per the SAICA Endorsement Criteria (version 13 approved December 2024):
Criterion 5.2: Variety of assessment methods and Criterion 5.3: Assessment – Postgraduate programme

developed over the duration of the academic programme.

- 5.4. Completing and passing the IAC is a milestone measure which must be reached before moving on to the next components (other than the training programme) in the qualification process.
- 5.5. The objective of the IAC is not to assess all of the competencies developed in the academic programme. As this is a written examination there are limitations to what can be assessed. Therefore, the competencies to be assessed in the IAC include:
 - Technical competencies (i.e. not only technical knowledge);
 - Professional Values and Attitudes (primarily Ethics); and
 - Enabling competencies / Acumens (primarily communication, critical thinking, computational thinking, decision-making and business acumens).

6. QUALIFICATION PROCESS COMPONENT 3: THE TRAINING PROGRAMME

- 6.1. This refers to a formal period of practical work experience (done through a formal training contract of at least three years undertaken at an approved training office and where competencies developed throughout the academic programme are further developed and assessed 'on-the-job'. (Note that some trainees complete the training programme concurrently with the academic programme and therefore undertake a four or five-year training contract period.)
- 6.2. The training programme provides a professional environment and a formalised period of practical work experience in which aspiring CAs(SA) –
 - Can develop and demonstrate the appropriate Professional Values and Attitudes (PVAs) and Enabling Competencies (Acumens) (collectively referred to as PVAAs) in practical, real-life situations; while
 - Gaining experience in the technical competencies (term used in the context of the training programme is “functional 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 chain (inputs, business processes and outputs leading to outcomes); and
 - Developing progressive levels of responsibility and proficiency while under appropriate levels of supervision.
- 6.3. The PVAAs will be formally assessed during the training programme. This will be done within the context of the functional (technical) competencies dependant on each trainee's working environment.
- 6.4. Additional technical knowledge (over and above the minimum content prescribed for the academic programme) may be required depending on the context of the training programme (i.e. banking or insurance etc.). As life-long learners prospective CAs(SA) will be required to use their skills to continue to acquire new knowledge as and when it is needed for their specific role during the training programme.

7. QUALIFICATION PROCESS COMPONENT 4: THE PROFESSIONAL PROGRAMME

- 7.1. A formal programme, which is endorsed by SAICA and which is required to be completed by prospective CAs(SA) to be eligible to write the APC. (This is not required to be a formal qualification)
- 7.2. The objectives of the Professional Programme are to -
 - 7.2.1. Enable candidates to:
 - Perform at higher levels of learning by requiring them to engage in analysis, synthesis and evaluation of past learning and apply it to new scenarios and experiences;
 - Integrate principles, theories, and methods learned throughout their previous learning experiences and creatively analyse, synthesize, and evaluate learned knowledge with a

professional focus;

- Communicate effectively at a professional entry level;
- Further develop the PVAAs in real-world, open-ended scenarios; and
- Further develop the attitudes and skills required for life-long learning;

- 7.2.2. The professional programme provides all prospective APC candidates with an equal opportunity to gain the required professional competencies, irrespective of their training office environment and the development opportunities provided by their training office. Practically this means that the Professional Programme will develop competencies to the proficiency levels indicated in the Competency Framework, whether technical in nature or not. This could require the development of some competencies not developed in the academic programme and the training programme, or the development of competencies to a proficiency level higher than what is developed in the academic programme and the training programme.

8. QUALIFICATION PROCESS COMPONENT 5: ASSESSMENT OF PROFESSIONAL COMPETENCE (APC)

This professional written examination assesses professional competence (professional values and attitudes, enabling and technical competencies) and is the final common assessment point before entry to the profession.

9. CA(SA) COMPETENCY FRAMEWORK “CA of the Future”

- 9.1. Taken as a whole the CA(SA) Competency Framework “CA of the Future” describes the minimum required competencies to be demonstrated by a CA(SA) at the point of entry to the profession. The point of entry to the profession is when the prospective CA(SA) has successfully completed and met all of the following requirements:

- (i) The academic programme requirements (undergraduate and postgraduate);
- (ii) The professional programme requirements (required to write the APC);
- (iii) The professional assessments (IAC and APC); and
- (iv) The training programme requirements.

Note – there is a separate guidance document for each aspect of the qualification programme

- 9.2. The CA(SA) Competency Framework provides a conceptual base for the detailed guidance for each of the components of the qualification process and assist with implementation.

- 9.3. The framework is also useful to other stakeholders who support the learning and development of prospective CAs(SA).

- 9.4. The competency framework:

- Identifies and describes the professional competencies (professional values and attitudes, enabling competencies and technical competencies) that a CA(SA) should demonstrate at point of entry to the profession;
- Provides a reference point for current and prospective CAs(SA), employers and the public, thus enabling a clear understanding of the foundational professional competencies the CA has command of as he/she embarks upon their career;
- Provides the base upon which the academic, training, professional and assessment programmes of SAICA are developed and delivered;
- Provides a basis for standard-setting by regulators, professional bodies and educators other than SAICA (SAICA is not a provider of either the academic, training or professional programmes);

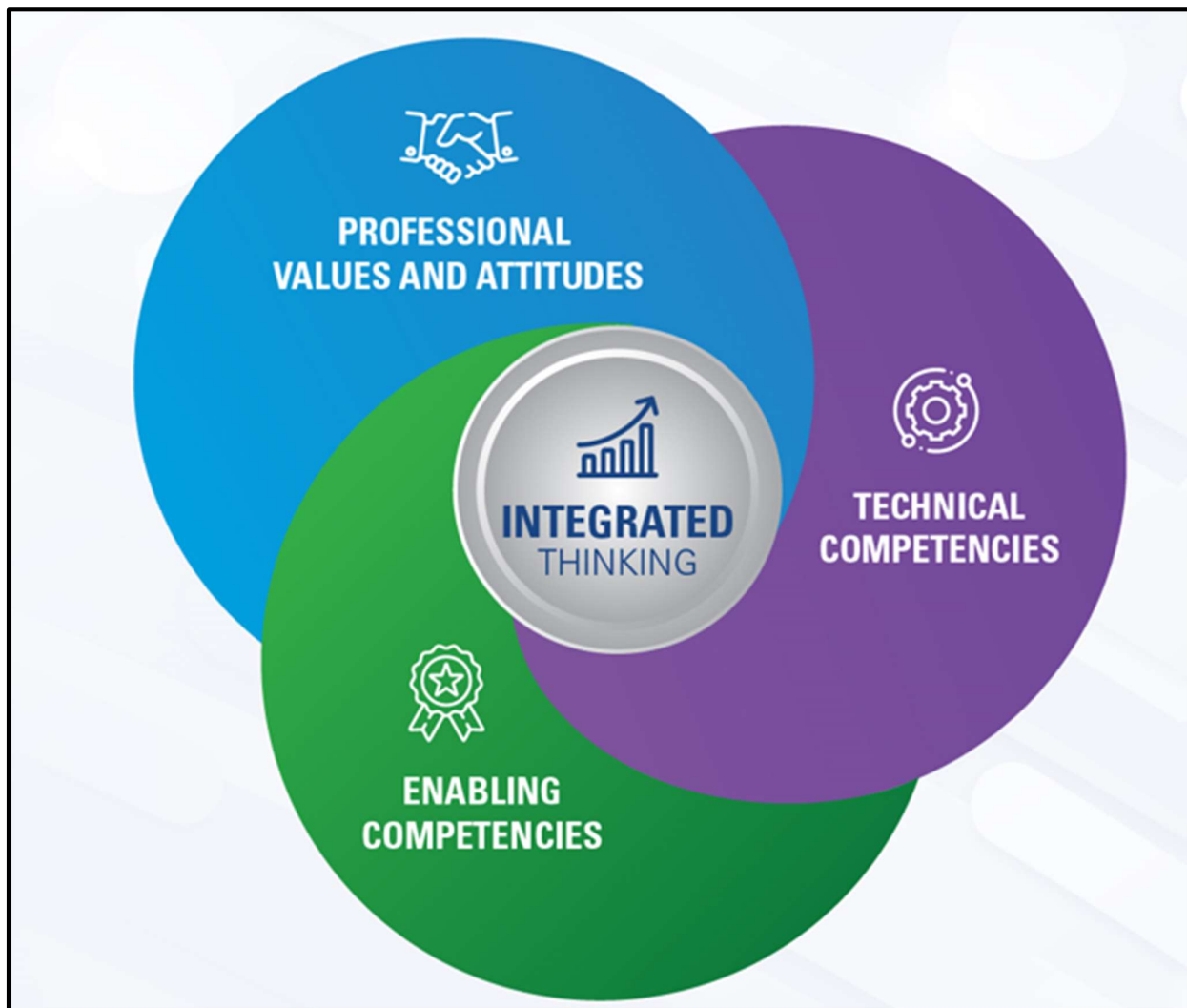
- Describes common concepts, thus enabling all stakeholders to use common terms consistently; and
- Ensures transparency and accountability in the qualification of CAs(SA).

10. COMPETENCY TYPE

10.1. There are three competency types, namely:

- (i) Professional Values and Attitudes;
- (ii) Enabling competencies / Acumens; and
- (iii) Technical competencies in the value creation process

10.2. The competency types cannot be developed or assessed in isolation and it is where these competency types overlap that integrated thinking (one of the decision-making acumens) is achieved.



10.3. **Type 1: Professional Values and Attitudes**

- 10.3.1. Professional values and attitudes are defined as the professional behaviour and characteristics that identify CAs(SA) as members of the Chartered Accountancy profession. CAs(SA) 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(SA) 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 life-long learners, CAs(SA) maintain and develop their competence in order to adapt and work in an agile way to deal with complexities.
- 10.3.2. Professional values and attitudes are categorised into three competency areas:

- | |
|---|
| I. Ethics values and attitudes |
| II. Citizenship values and attitudes |
| III. Lifelong learning values and attitudes |

10.4. **Type 2: Enabling competencies or Acumens**

- 10.4.1. Enabling competencies demonstrate the essential knowledge and skills that influence ways that CAs(SA) work, ways that they think and tools that they use in the workplace. These comprise business, decision-making, relational and digital acumens. Acumen is defined as “the ability to judge well; keen discernment, insight” (Collins English Dictionary, 2008). These acumens are necessary qualities of a CA(SA), enabling the performance of his/her work in the value creation process.
- 10.4.2. Enabling competencies are pervasive to a CA's(SA) work and behaviour and are transversal, to be used effectively across different environments, functions and roles. Enabling competencies allow a CA(SA) to function as a competent professional accountant in business (seen as a digital environment), by displaying decision-making and relational acumens. The basis of enabling competencies is set during the academic programme, while these are further developed with professional growth during the training and professional programme, and which form the foundation for a strong life-long learning ethic.
- 10.4.3. Enabling competencies are categorised into four competency areas:

- | |
|---------------------------|
| W. Digital Acumen |
| X. Relational Acumen |
| Y. Decision Making Acumen |
| Z. Business Acumen |

10.5. **Type 3: Technical competencies in the value creation process**

- 10.5.1. Technical competence is defined as the ability to apply specific technical knowledge to solve problems in the value creation process. Solving these problems requires the integration of the Professional Values and Attitudes and/or Enabling competencies to perform a role to a defined standard.
- 10.5.2. Technical knowledge is the content that makes up the subject of accountancy (the underlying language of business), as well as other business disciplines that together constitute the essential body of knowledge for CAs(SA).

- 10.5.3. CAs(SA) have always been renowned for their technical competence and the development of these competencies remains a key aspect of the academic programme. Technical competencies reflect the knowledge of CAs(SA) as professionals which enables them to deliver quality work in public practice, industry, the public sector, academia and more.
- 10.5.4. Technical competencies in the value creation process are categorized into six competency areas:

- A. Strategy and governance to create sustainable value
- B. Stewardship of capitals: Business processes and risk management
- C. Decision-making to increase, decrease or transform capitals
- D. Reporting on value creation
- E. Tax Governance and Compliance
- F. Assurance and related service

11. COMPETENCY AREA (WITHIN EACH COMPETENCY TYPE)

- 11.1. Each competency type has a number of different competency areas to assist in grouping common competencies and learning outcomes together. Competency areas are a class or group in which each member has a characteristic common to all the rest; one of the fundamental classes to which objects of knowledge can be assigned.
- 11.2. For example, Professional Values and Attitudes (competency type) has three competency areas being:
- I. Ethics values and attitudes
 - II. Citizenship values and attitudes
 - III. Lifelong learning values and attitudes

12. COMPETENCY AREA DESCRIPTOR

Describes at a high level what the competency area is (within the competency type)

13. COMPETENCY (SHORT NAME AND DESCRIPTOR)

- 13.1. Each competency type has a number of competency areas which are described at a high level. These competencies in turn have a number of learning outcomes detailing how competence should be demonstrated.
- 13.2. Competencies define the applied knowledge, skills and professional values/attitudes that enable professionals to successfully perform their work while learning outcomes are specific to a course of instruction. Competencies are relevant to an individual's job responsibilities, roles and capabilities.
- 13.3. An easy definition of competency is that it is something you need to be able to do well in a specific job role. To achieve competence in a particular role, a person should be able to perform various tasks or apply knowledge, skills and professional values/attitudes at a target proficiency level.
- 13.4. Competence is "being able to perform a work role to a defined standard, with reference to real working environments", it is thus "the demonstrated ability to perform relevant roles or tasks to the required standard" (IFAC, 2008: IES 8).

14. LEARNING OUTCOMES

- 14.1. Learning outcomes establish the content and the depth of knowledge, understanding, and application required for each competency. Learning outcomes can be achieved within the context of an academic programme, work environment or a professional programme.
- 14.2. Learning outcomes are detailed statements which identify what the prospective CA(SA) should know and be able to do / demonstrate. Learning outcomes are developed and assessed in a progressive manner over the core components of the qualification process.

15. MINIMUM CONTENT (ACADEMIC PROGRAMME ONLY)

This is the minimum content prescribed for the academic programme that must be covered in all academic programmes either in the undergraduate programme, postgraduate programme or over both programmes.

16. PROFICIENCY LEVELS

- 16.1. Proficiency levels are described differently for each of the competency types (professional values and attitudes, enabling competencies and technical competencies).
- 16.2. There are three levels of proficiency defined. The levels demonstrate progression through the development of competence up to the point of entry into the profession. Expert level is developed post qualification (i.e. learning and development continues beyond the initial professional development period).
- 16.3. The proficiency level expected at point of entry to the profession is set out in the entry-level CA(SA) Competency Framework . This level of proficiency is achieved by combining what proficiency levels are to be achieved in the (1) Academic programme (2) Training programme and (3) Professional Programme as indicated in the respective guidance documents.
- 16.4. Academic programme providers may elect to include additional content or go beyond the proficiency levels outlined in the academic guidance document should the time in the programme allow for this.

D. VERBS TYPICALLY USED IN THE SAICA FRAMEWORK TO DESCRIBE THE PROFICIENCY LEVELS: TECHNICAL COMPETENCIES

Level 1	Level 2	Level 3
Calculate, Classify, Comprehend, Convert, Define, Demonstrate, Demonstrate appreciation, Demonstrate awareness, Demonstrate understanding, Describe, Discuss, Distinguish, Estimate, Explain, Express, Extend, Generalise, Give examples, Identify, Illustrate, Infer, Interpret, List, Memorise, Name, Order, Outline, Paraphrase, Predict, Recall, Recognise, Restate, Rewrite, Select, State, Summarise, Translate, Understand, Write	Analyse, Apply, Arrange, Assess, Assign, Break down, Calculate, Categorise, Change, Choose, Compare, Complete, Compute, Construct, Contrast, Criticise, Construct, Demonstrate, Describe with evaluation, Differentiate, Discover, Discuss, Distinguish, Employ, Estimate, Examine, Experiment, Identify, Infer, Interpret, Investigate, Manipulate, Model, Modify, Operate, Order, Perform, Prepare, Prioritise, Produce, Question, Reconcile, Relate, Reorganise, Report, Review, Revise, Schedule, Select, Separate, Set up, Show, Solve, Summarise, Tabulate, Tell, Use, Utilise, Write	Advise, Appraise, Argue, Arrange, Assemble, Assess, Choose, Collect, Combine, Compare (complex), Compose, Conclude, Construct, Contrast (complex), Create, Criticise, Defend, Design, Develop, Devise, Discriminate, Estimate, Evaluate, Explain, Formulate, Generate, Integrate, Interpret, Invent, Judge, Justify, Manage, Organise, Plan, Predict, Propose, Rate, Rearrange, Reorganise, Recommend, Reconstruct, Relate, Resolve, Revise, Select, Set up, Solve, Summarise, Support, Synthesise, Tell, Value, Write

Guidance documents

These documents provide further guidance on the competencies to be developed (and / or assessed) in the following components of the qualification process, namely:

1. The academic programme (undergraduate and postgraduate outcomes are described in one document)
2. The professional programme
3. The professional assessments (IAC and APC)
4. The training programme

E. FUNDAMENTAL CONCEPTS AND PRINCIPLES USED

For the purposes of this framework, **Chartered Accountants⁶** are **defined** as:

Responsible leaders⁷ who **behave ethically** and **create sustainable value** for a wide range of stakeholders within an organisation. Using **integrated thinking** to **interpret, analyse and evaluate** financial and non-financial information. This enables them to **influence others**, and together, make **impactful decisions** thereby **contributing meaningfully to the economy and to society**.

An at-entry CA(SA)⁸ demonstrates ethical behaviour, citizenship, and a commitment to lifelong learning attitudes and values (Professional Values and Attitudes) while applying detailed and comprehensive knowledge across the value creation process (technical competencies) and simultaneously employing Business, Digital, Relational, and Decision Making Acumen (enabling competencies) to solve problems, exercise sound judgment, and evaluate or formulate solutions in complex, routine situations. These skills are demonstrated in a technical context which covers the business cycle and emphasises the importance of sustainability.

The Competency Framework is contextualised within the fundamental concepts of integrated reporting, sustainable development and value creation. Furthermore, the fundamental principles of ethical behaviour, professional competence and responsible leadership guide the qualities, characteristics or attributes of CAs and provide the foundation for their professional conduct.

1. FUNDAMENTAL CONCEPTS USED IN THIS SUITE OF DOCUMENTS

1.1. Professional competence

Having the necessary knowledge, skills and experience to provide quality deliverables (contributions, services, products and experiences) as a professional.

1.2. Responsible leadership

Displaying respect and courage, considering the future and focusing on creating sustainable value.

1.3. Ethical behaviour

Adhering to the principles of integrity, objectivity, professional behaviour, confidentiality and professional competence and due care (as set out in the SAICA Code of Professional Conduct) at all times. It includes drawing on personal values and the 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.

1.4. Integrated reporting

Integrated reporting is a process founded on integrated thinking that results in a periodic integrated

⁶ Chartered Accountants referred to in this document are those registered at the South African Institute of Chartered Accountants (SAICA).

⁷ Responsible leadership applies not to one's level of seniority or title within an organisation, but rather to the ability to make a difference to those around you. (#difference makers)

⁸ "At point of entry" into the profession refers to the point at which a prospective member has completed the required education, training, professional and assessment programmes and is eligible to register as a member of the South African Institute of Chartered Accountants (SAICA) in order to use the CA(SA) designation)

report by an organisation about value creation, preservation or erosion over time and related communications regarding aspects of value creation, preservation or erosion. (King V Glossary)

An integrated report, as defined by King V is 'a concise communication about how an organization's strategy, governance, performance and prospects, in the context of its external environment, lead to the creation, preservation or erosion of value in the short, medium and long term.

1.5. **Integrated thinking**

At the core of creating sustainable value is integrated thinking. It requires synthesis and sense-making of ideas and information to develop a more complete understanding of issues and/ or the implications of alternatives. At an individual level CAs use integrated thinking for the interpretation, analysis and evaluation of financial and non-financial information to achieve viable solutions whilst considering all alternatives, obtaining a broader understanding of an issue, creating a design or formulating a plan etc. Such integrated thinking is done during active consideration of relationships between various operating and functional units of an organisation and the capitals) that are affected or used. Integrated thinking leads to integrated decision-making and actions that consider the creation, preservation or erosion of value over the short, medium and long term.

Integrated thinking requires CAs to always display professional values and attitudes whilst thinking about value creation in an integrated manner. This entails integrating enabling competencies with technical competencies.

Integrated thinking is also described as one of the enabling competencies (decision-making).

1.6. **Sustainability and Sustainable development**

Sustainability is the ultimate, long-term goal of sustainable development and refers to organisations achieving a level of interaction with society and the environment which can be maintained without causing further harm and which can ideally reverse past harm done.

Sustainable Development, in general, refers to the development that meets the needs of the present without compromising the ability of future generations to meet their needs. (King V)

1.7. **Value creation**

The organisation's business activities and outputs resulting in the increases, or enhanced transformations of the economy, society and environment within which the organisation operates, or differently put, resulting in the increases, or enhanced transformations the resources and relationships that the organisation uses and affects. (King V)

F. PROFICIENCY LEVELS

1. CAs at entry-level (i.e. at the end of the qualification process described above) 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 academic programme)) are explained in this section and cover competency development from foundational to expert levels. The (first) three levels of proficiency namely: foundational, intermediate and advanced, are used in the competency framework for the purpose of describing the proficiency level to be achieved for an entry level CA.
2. Learning and development continues post qualification as a CA(SA) and it is therefore reasonable to expect that in some roles CAs(SA) (post initial registration) 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.
3. This further proficiency level can be described as:
 - a) Demonstrating specialist knowledge (depth of knowledge in a specific area),
 - b) Applying this specialist knowledge critically and creatively in complex, integrated and ambiguous situations which may involve multiple interpretations, and
 - c) Generating solutions for defined outputs for unspecified problems and applying a high degree of rigour while exercising sound professional judgement.
4. 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.
5. An expert / specialist level is therefore only achieved post-qualification as a CA(SA).
6. A proficiency level is specified for each of the professional values and attitudes, enabling competencies and technical competencies. These are indicated within the corresponding columns in the competency framework PVAA and technical appendix's. The Competency Framework column defines levels of proficiency at entry-level to the profession, whilst the Academic Guidance column provides clarity on proficiency levels for competencies to be obtained during the education and training programmes. The academic guidance document also specifies proficiency levels for elements of technical competencies which should be achieved during the education programme, to reach the overall level of proficiency per technical competency as specified in the competency framework.
7. The proficiency levels are described in the tables below:

PROFESSIONAL VALUES AND ATTITUDES

	1 Foundational level of competence	2 Intermediate level of competence	3 Advanced level of competence
Proficiency levels are distinguished with reference to: (i) frequency and (ii) context Display professional values and attitudes:			
<i>(i) Frequency</i>	Occasionally	Always under specific circumstances	Always under all circumstances
<i>(ii) Context</i>	In a simple context with straightforward situations and/or circumstances	In an easily understood context with complexity limited to specific situations and/or circumstances	In a difficult context with complex situations and/or circumstances

ENABLING COMPETENCIES (ACUMENS)

	1-Foundational level of competence	2- Intermediate level of competence	3-Advanced level of
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) level of guidance. Using enabling competencies during task performance:			
i. type of task	Follows pre-determined steps to perform the task	Initiating tasks and perform tasks on a preliminary /preparatory basis	Initiating tasks and complete all steps in tasks
ii. level of task understanding	Displaying a basic level of task understanding (key ideas and principles)	Displaying an intermediate level of task understanding (detailed knowledge including some analysis/ evaluation)	Displaying an advanced level of task understanding (clear problem identification, thorough analysis /evaluation and useful recommendations
iii. knowledge and skills needed for task performance	Using limited knowledge and skills needed to perform the task	Using multiple knowledge sources and skills in certain (or some) areas AND Using limited knowledge sources and skills in other areas to perform the task	Integrating multiple knowledge sources and skills in all areas, to perform a task

ENABLING COMPETENCIES (ACUMENS)			
	1-Foundational level of competence	2- Intermediate level of competence	3-Advanced level of
iv. <i>dependencies</i> (applicable to training programme only)	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 and ii. May be responsible for leading a team and managing certain functions
v. <i>level of guidance</i> (applicable to training programme only)	Requiring frequent guidance	Requiring limited guidance	Requiring little or no guidance

TECHNICAL COMPETENCIES			
	1 Foundational level of competence	2 Intermediate level of competence	3 Advanced level of competence
Proficiency levels are distinguished with reference to: (i) level of knowledge of the subject matter, (ii) level of application and (iii) problem solving to distinguish proficiency levels. Display technical competence by:			
(i) Knowledge dimension	Identify and describe the key ideas / principles / fundamental concepts of the subject matter pertaining to routine and non-routine situations [Technical expertise or detailed knowledge not required]	Demonstrate a detailed and comprehensive understanding ⁹ of the subject matter pertaining to routine situations.	
(ii) Application dimension	Identify and explain the significance and relevance of the subject matter and recognise the linkages with other subject matter(s).	• Apply the knowledge to non-complex routine situations. • Identify and utilise the relevant knowledge within and across competency area(s) in a limited manner.	• Apply the knowledge to complex routine situations. • Evaluate and synthesise the knowledge within and across competency areas (Integrative thinking is required).
(iii) Problem solving dimension	Recognise issues when encountered and seek further depth / guidance.	Prepare or analyse solutions for specified problems and applying limited judgement.	Evaluate or formulate solutions for specified and implicit problems – applying a high degree of rigour, and/or exercise sound judgement in making recommendations.

⁹ 'Detailed and comprehensive understanding' covers breadth and depth of the subject matter. The distinction between levels 2 and 3 is reflected in the application and problem-solving dimensions.

BY WAY OF EXAMPLE FOR THE ACADEMIC PROGRAMME:

ENABLING COMPETENCIES:



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

Competency Area descriptor

Competency short name

Competency description: is the desired knowledge, skills attitudes and values to be demonstrated

Minimum content to be covered in the academic programme

Z2 Business external environment		
<i>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</i>		
Level	Learning Outcomes	Minimum content
2	a) Describe the effect of local and global influences (including stakeholder relationships) on measures of business performance creation	• UN Sustainable Development Goals • Stakeholder relationships • Political systems and decision-making • Public Sector vs Private sector (role and importance of the public sector) • Micro-economic factors ○ Market forces (supply / demand) ○ Elasticity ○ Consumer demand theory ○ Theory of capital markets ○ Competition ○ The labour market ○ Inequality and distribution ○ Externalities ○ Gains from trade ○ The role of government ○ Etc.
2	b) Interpret the influence of the external environment (political, economic, tax policy related, social, technological, legal, and environmental) on and as context for an organisation's strategy, business model and processes	
2	c) Use a broad perspective (taking into account, for example, competitive advantage and threats, industry trends, emerging technology/industry disruptors, market opportunities, stakeholder focus) together with an organisation's mission/strategy, to analyse an organisation's business model	
2	d) Use SDGs as a framework to connect business strategies with global priorities (with reference to the six capitals)	

BY WAY OF EXAMPLE FOR THE TRAINING PROGRAMME:

ENABLING COMPETENCIES

W DIGITAL ACUMEN

Competency type

Competency Area

Competency short name

W1 - Data Knowledge And Strategy	
2	a) Apply basic data concepts (including data structures, normalisation of data and metadata and sources of data such as data files and databases,) taking cognizance of how these concepts with one another
2	b) Effectively retrieve and store data (e.g., own location, service provider, cloud, etc.) when performing tasks.
2	c) Evaluate the risks and consequences associated with the specific environments in which data is stored (including geographical legal restrictions in some areas (e.g., POPI in SA)
2	d) Evaluate and report on access controls over data
2	e) Evaluate a business's data strategy that deals with data protection, privacy, intellectual property rights and ethical issues in data management

Learning outcomes of the programme(s)

G. IMPORTANT CONTEXTUAL DOCUMENTS

Annexure 1 – Blooms Taxonomy verbs

Annexure 2 - SAQA level descriptors for level 7 and level 8 qualifications

Annexure 3 – Global Accounting Alliance: Revised framework

Annexure 4 – IFAC: Conceptual framework to the IESs

Annexure 5 – IFAC details of IES 2,3 and 4 (revised 2025)

ANNEXURE 1: BLOOM'S TAXONOMY VERBS (FOR THE COGNITIVE DOMAIN)

COGNITIVE LEVEL					
Lower order		Intermediate		Higher Order	
Level 1: Remember	Level 2: Understand	Level 3: Apply	Level 4: Analyse	Level 5: Evaluate	Level 6: Create
Recall information without attributing any meaning	Relating and organising information previously acquired	Use information, rules or principles to solve a problem or use known theory in a different context	Deconstruct a complex problem into parts and understand how the parts fit together	Qualitative or quantitative judgements about value of ideas, solutions, or methods based on certain criteria and arguments	Use different elements to create a new structure Combine new material with previous experience Use several sources and put them together
Demonstrate by					
Define and recall	Translation, interpretation and extrapolation	Applying theories or methods Choosing appropriate methods (simple)	Calculations, analysis, classifications and calculations where more than one method is involved	Discussions, arguments or reasoning to perform analysis or make decision	Applying more than one technique, adjustments, projections or recalculations to create a plan, solution or structure
Typical requirements regarding information					
Pure recall	Translate or interpret or make predictions based on information	Identify and use information to solve problem	Extraction of key information from case study Organising information given in the question by deconstruction Extracting information from a case study	Organise information from various sources Decide whether information is relevant Judge information for accuracy	Large amounts of information in complex case studies

Typical requirements regarding techniques or methods					
Define, list or explain a technique or method	Contrast techniques or methods or provide strengths and weaknesses	Apply a given technique to a problem Choose the appropriate technique (simple)	Choose a method or technique by analysing the structure of information	Identify various techniques or methods and judge appropriateness of each to solve problem Identify various methods to solve a problem Choose a method most suitable to solve a problem Critique, contrast and compare methods	Devise or create a method to solve the problem
Typical requirements					
Pure recall	Contrasting	Apply technique if technique is given	Some sort of inference	Some sort of judgement	Devise something new
Examples of tasks					
Translate into other terms Interpret graphs, charts or tables Make estimates based on trends	Apply known techniques to known or unknown situations to solve a problem	Judging the appropriateness of a procedure to solve a problem or accomplish a task Producing a report	Planning a procedure to solve a problem or accomplish a task		
Typical question type					
Simple question	Simple question	Known or unknown situation with limited amount of information	More complex problems Large volumes of information		

TYPICAL ACCOUNTING ACTION VERBS

Lower order		Intermediate		Higher order	
Level 1: Remember	Level 2: Understand	Level 3: Apply	Level 4: Analyse	Level 5: Evaluate	Level 6: Create
Calculate, Define, Describe, Explain, Identify, List, Memorise, Name, Order, Outline, Recall, Recognise, Select, State, Write	Classify, Comprehend, Convert, Demonstrate, Demonstrate appreciation, Demonstrate awareness, Demonstrate understanding, Describe, Discuss, Distinguish, Estimate Explain, Express, Extend, Generalise, Give examples, Identify, Illustrate, Infer, Interpret, Paraphrase, Predict, Recognise, Restate, Rewrite, Summarise, Translate, Understand	Apply, Arrange, Assign, Calculate, Change, Choose, Complete, Compute, Construct, Demonstrate, Describe with evaluation, Discover, Employ, Interpret, Manipulate, Modify, Operate, Perform, Prepare, Reconcile, Relate, Report, Schedule, Select, Show, Solve, Tabulate, Use, Utilise, Write	Analyse, Assess, Break down, Calculate, Categorise, Compare, Construct, Contrast, Criticise, Differentiate, Discuss, Distinguish, Estimate, Examine, Experiment, Identify, Infer, Interpret, Investigate, Manipulate, Model, Order, Prioritise, Produce, Question, Relate, Reorganise, Review, Revise, Separate, Set up, Summarise, Tell, Write	Advise, Appraise, Argue, Assess, Choose, Compare (complex), Conclude, Contrast (complex), Criticise, Defend, Discriminate, Estimate, Evaluate, Explain, Interpret, Judge, Justify, Predict, Rate, Recommend, Relate, Select, Summarise, Support, Value	Arrange, Assemble, Collect, Combine, Compose, Construct, Create, Design, Develop, Devise, Formulate, Generate, Integrate, Invent, Manage, Organise, Plan, Propose, Rearrange, Reorganise, Reconstruct, Relate, Resolve, Revise, Set up, Solve, Summarise, Synthesise, Tell, Write

ANNEXURE 2: SAQA LEVEL DESCRIPTORS

Area	Level 7 (Undergraduate)	Level 8 (Postgraduate)
Purpose and characteristics of qualification	The primary purpose of both the general and the professional Bachelor's Degree is to provide a well-rounded, broad education that equips graduates with the knowledge base, theory and methodology of disciplines and fields of study, and to enable them to demonstrate initiative and responsibility in an academic or professional context. Both the 360 and 480-credit Bachelor's degrees may require students to undertake research in a manner that is appropriate to the discipline or field of study in order to prepare them for postgraduate study. The general Bachelor's Degree emphasises general principles and theory as preparation for entry into general employment or for a postgraduate programme. The professional Bachelor's Degree prepares students for professional training, post-graduate studies or professional practice in a wide range of careers. Therefore, it emphasises general principles and theory in conjunction with procedural knowledge in order to provide students with a thorough grounding in the knowledge, theory, principles and skills of the profession or career concerned and the ability to apply these to professional or career contexts. The degree programme may contain a component of work-integrated learning. Some professionally-oriented Bachelor's Degree programmes are designed in consultation with a professional body and recognised by a professional body as a requirement for a licence to practice that profession.	A Postgraduate Diploma is generally multi- or interdisciplinary in nature but may serve to strengthen and deepen the student's knowledge in a particular discipline or profession. The primary purpose of the qualification is to enable working professionals to undertake advanced reflection and development by means of a systematic survey of current thinking, practice and research methods in an area of specialisation. This qualification demands a high level of theoretical engagement and intellectual independence, as well as the ability to relate knowledge to a range of contexts in order to undertake professional or highly-skilled work. A sustained research project is not required but the qualification may include conducting and reporting research under supervision. In some cases a Postgraduate Diploma carries recognition by an appropriate professional or statutory body.
Scope of Knowledge	Scope of knowledge, in respect of which a learner is able to demonstrate integrated knowledge of the central areas of one or more fields, disciplines or practices, including an understanding of and the ability to apply and evaluate the key terms, concepts, facts, principles, rules and theories of that field, discipline or practice; and detailed knowledge of an area or areas of specialisation and how that knowledge relates to other fields, disciplines or practices.	Scope of knowledge, in respect of which a learner is able to demonstrate knowledge of and engagement in an area at the forefront of a field, discipline or practice; an understanding of the theories, research methodologies, methods and techniques relevant to the field, discipline or practice; and an understanding of how to apply such knowledge in a particular context.

Area	Level 7 (Undergraduate)	Level 8 (Postgraduate)
Knowledge literacy	Knowledge literacy, in respect of which a learner is able to demonstrate an understanding of knowledge as contested and the ability to evaluate types of knowledge and explanations typical within the area of study or practice	Knowledge literacy, in respect of which a learner is able to demonstrate the ability to interrogate multiple sources of knowledge in an area of specialisation and to evaluate knowledge and processes of knowledge production.
Method and procedure	Method and procedure, in respect of which a learner is able to demonstrate an understanding of a range of methods of enquiry in a field, discipline or practice, and their suitability to specific investigations; and the ability to select and apply a range of methods to resolve problems or introduce change within a practice.	Method and procedure, in respect of which a learner is able to demonstrate an understanding of the complexities and uncertainties of selecting, applying or transferring appropriate standard procedures, processes or techniques to unfamiliar problems in a specialised field, discipline or practice.
Problem solving	Problem solving, in respect of which a learner is able to demonstrate the ability to identify, analyse, evaluate, critically reflect on and address complex problems, applying evidence-based solutions and theory-driven arguments	Problem solving, in respect of which a learner is able to demonstrate the ability to use a range of specialised skills to identify, analyse and address complex or abstract problems drawing systematically on the body of knowledge and methods appropriate to a field, discipline or practice.
Ethics and professional practice	Ethics and professional practice, in respect of which a learner is able to demonstrate the ability to take decisions and act ethically and professionally, and the ability to justify those decisions and actions drawing on appropriate ethical values and approaches within a supported environment.	Ethics and professional practice, in respect of which a learner is able to demonstrate the ability to identify and address ethical issues based on critical reflection on the suitability of different ethical value systems to specific contexts.
Assessing, processing and managing information	Assessing, processing and managing information, in respect of which a learner is able to demonstrate the ability to develop appropriate processes of information gathering for a given context or use; and the ability to independently validate the sources of information and evaluate and manage the information.	Assessing, processing and managing information, in respect of which a learner is able to demonstrate the ability to critically review information gathering, synthesis of data, evaluation and management processes in specialised contexts in order to develop creative responses to problems and issues.
Producing and communicating information	Producing and communicating information, in respect of which a learner is able to demonstrate the ability to develop and communicate his or her ideas and opinions in well-formed arguments, using appropriate academic, professional, or occupational discourse.	Producing and communicating information, in respect of which a learner is able to demonstrate the ability to present and communicate academic, professional or occupational ideas and texts effectively to a range of audiences, offering creative insights, rigorous interpretations and solutions to problems and issues appropriate to the context.
Context	Context and systems, in respect of which a learner is able to demonstrate the ability to manage processes in unfamiliar and	Context and systems, in respect of which a learner is able to demonstrate the ability to operate effectively within a system, or

Area	Level 7 (Undergraduate)	Level 8 (Postgraduate)
	variable contexts, recognising that problem solving is context and system bound, and does not occur in isolation	manage a system based on an understanding of the roles and relationships between elements within the system.
Managing learning	Management of learning, in respect of which a learner is able to demonstrate the ability to identify, evaluate and address his or her learning needs in a self-directed manner, and to facilitate collaborative learning processes.	Management of learning, in respect of which a learner is able to demonstrate the ability to apply, in a self-critical manner, learning strategies which effectively address his or her professional and ongoing learning needs and the professional and ongoing learning needs of others.
Accountability	Accountability, in respect of which a learner is able to demonstrate the ability to take full responsibility for his or her work, decision-making and use of resources, and limited accountability for the decisions and actions of others in varied or ill-defined contexts.	Accountability, in respect of which a learner is able to demonstrate the ability to take full responsibility for his or her work, decision-making and use of resources, and full accountability for the decisions and actions of others where appropriate.

ANNEXURE 3: GAA COMPETENCY FRAMEWORK

The Global Accounting Alliance (GAA) is made up of 10 of the world's leading accounting institutes, brought together to promote quality services, share information and collaborate on important international issues.

One of the purposes of the GAA competency framework is used as a means to assess bodies within the GAA for purposes of reciprocity.

The competencies that need to be achieved at point of entry to the profession have been categorised into two major typologies: (1) enabling and (2) technical competencies.

Below is an extract from the GAA framework (for information):

Global Accounting Alliance Competency Framework

The competencies that need to be demonstrate at point of entry to the profession have been categorized into two major typologies: (1) enabling and (2) technical competencies. This framework in effect marries behavioural (enabling) competencies with vocational (technical) competencies, to create a professional competency model that reflects the attributes and skills today's professional accountant must possess when entering the profession. These typologies should be integrated and combined to build a well-rounded professional able to not only perform competently but to adapt, collaborate, solve complex problems, continually learn and develop a sustainable career in the digital age.

Advanced professional knowledge requires multi-disciplinary integration and therefore some degree of integration across technical and enabling areas is expected. This includes being able to Integrate technical knowledge and skills to solve multi-faceted problems; develop professional solutions using judgement, analysis, communication and presentation skills; and recommend value-added advice and business improvements tailored to the needs of particular businesses' scale and sector.

Figure 1 GAA Competency Framework



Enabling competencies allow the accountant to demonstrate their technical knowledge and skills in a professional manner. The enabling competencies deal with the person, their values, mind-set, motivation, cognitive capacity, intelligence and self-efficacy. There is also a focus on strategic thinking and leading others to deliver organizational outcomes. Enabling competencies are developed in the context of the technical competencies.

The **enabling competencies** have been set out in three columns, with **Column 2** describing the enabling competencies that need to be developed by the point of entry (**) to the profession. The other two columns are included for information only.

Column 1- Precursor skills: Precursor skills are those skills developed prior to entering the professional accounting program by developing the underlying and essential knowledge, skills and attitudes that helps prepare an individual for entry to a professional accounting education program.

Column 3- Skills achieved post qualification (as a CA / CPA): These are skills that are developed after the point of entry into the profession, and with relevant experience and context.

Technical competencies are those accountancy and business areas of knowledge and skills expected of accountants in public practice, industry, the public sector and more. Technical competence is applied within the context of the enabling competencies.

The **technical competencies** have been set out in three columns (Basic, Intermediate and Advanced). These three columns represent three levels which are described and set out in Appendix 1. The levels are intended to demonstrate progression through development of technical competence up to the point of entry (**) of a newly qualified professional accountant. Prospective professional accountants must achieve the highest level described in each of the technical competency areas below.

**** Point of entry into the profession** is the point at which a person aspiring to be a chartered, public or professional accountant (“accountant”) has completed their education, assessment and practical experience and is eligible to become a member of the professional body or in some cases is eligible for licensure. The accountant has developed both enabling and technical competencies at point of entry.

GAA Taxonomy / Glossary of Terms

Dimensions	Levels		
	Basic	Intermediate	Advanced
Learning	Surface (skill and knowledge content)	Deep (theory in context)	Transferable (variable contexts and relationships)
Experience	Limited Task perspective Single-task focused	Applied contexts Medium-term perspective Operational thinking	Range of contexts Longer-term perspective Holistic, strategic thinking

In terms of frameworks like Blooms Taxonomy, specific verbs can be used to describe the level / depth to which knowledge and application thereof should be developed. A verb may be used in the Technical Competencies to demonstrate a basic and intermediate level or an intermediate and advanced level due to the complexity of the context in which it is used. (Highlighted verbs appear on a list associated with more than one level)

Examples of verbs / actions used within the learning outcomes for the **Basic classification** are:

Verb / Action	Definition
Calculate	Perform a calculation. Ascertain or determine by mathematical processes, usually by the ordinary rules of arithmetic, or by computation.
Categorize	Place information, objects, concepts, or groups into a defined class or division.
Compare (as defined by IFAC)	Consider two or more things, emphasizing their similarities; show the similarities, differences or both between two or more things; show the similarities between things but ensure a professional balance is maintained by acknowledging/identifying differences, too.
Describe (as defined by IFAC)	Communicate the key features of something; present a detailed account of something focusing on depth of knowledge.
Distinguish	Highlight or identify the differences between different concepts.
Document	Reflect or record key features of events, information, or data in a table, visually, or in writing clearly and accurately for other users.
Explain (as defined by IFAC)	Make clear or intelligible; state the meaning of or reasons for; show the reason for, or underlying cause of, or the means by which something occurs.
Gather	Collect information relevant to a situation (e.g. requirements, evidence) to be used for a purpose.
Identify (as defined by IFAC)	List or ascertain possibilities before analysis; recognize or select (something) after analysis and consideration; point to the essential part or parts, you might also have to explain clearly what is involved.
Illustrate (not used above)	Offer an example, or examples, to show how something happens, that something happens, or to make a concept tangible.
Interpret (not used above)	Make clear the meaning of something and its implications.
List (not used above)	Note or itemize in point form; provide a concise summary of relevant points, often in bullet-point format.
Monitor	Keep track of; watch over time to identify changes
Perform	Carry out or execute an action, method, calculation, tool or procedure.
Record	Enter details of transactions in an entity's records (not necessarily accounting).
State (not used above)	Clearly and accurately articulate established principles, concepts, terms, etc.
Summarize (not used above)	Describe something concisely; consolidate data into an explainable format.
Use	Apply in a practical way

2. Examples of verbs / actions used within the learning outcomes for the **Intermediate classification** are:

Verb	Definition
Account for (not used above)	Demonstrate the accounting treatment by using a set of accounts; give details of accounting entries to be made (in the context of financial reporting; or justify (if used in a more general context)
Advise	Appropriately communicate the recommended course of action based on an analysis of specific circumstances; counsel, inform or notify in a manner suited to the recipient.

Verb	Definition
Analyse (as defined by IFAC)	Examine in detail and methodically by separating into parts and studying the interrelationships in order to discover essential features and to show how they are related to each other.
Apply (as defined by IFAC)	Demonstrate knowledge, concepts or techniques; use established methods/tools/procedures to resolve a relatively straightforward scenario or problem.
Assess (as defined by IFAC)	Decide the value of something in a particular context; judge the value, importance or qualities of something and draw conclusions.
Communicate	Communication is defined in its own enabling competency area, however this can be defined as transmitting information or decisions so that it is satisfactorily received or understood
Conduct	Perform or apply detailed steps or actions in a process
Construct	Build or make something; form an idea, process or procedure by bringing together various theoretical and conceptual elements.
Contrast (not used above)	Critically consider two or more things, emphasizing their differences; show the differences but ensure a professional balance is maintained by acknowledging/identifying similarities, too.
Consider	Think carefully about something before making a decision; look closely or attentively at something.
Classify (not used above)	Apply established tools/methodologies/frameworks to organize information/objects/concepts/groups into appropriate categories.
Demonstrate (not used above)	Prove or show by adequate means; a practical explanation of how something works or is performed.
Determine	Ascertain or conclude after analysis and consideration; judge; establish the most appropriate or most correct answer or course of action from a range of available options.
Develop	Bring something into existence that has not previously existed; reshape something into something more refined; use judgement to bring something to a more advanced or effective state or to create a plan.
Draft	Develop preliminary proposals or recommendations
Examine (not used above)	Inspect something in detail and investigate the implications; inspect in detail to determine the nature or condition; investigate thoroughly.
Explore	Investigate or probe the intricacies and implications of alternatives or scenarios in detail.
Interpret (as defined by IFAC)	Clarify the meaning of something and its implications.
Plan	Design the steps necessary to accomplish a goal.
Prepare	Follow established procedures/methods to create a report of financial information or commentary (e.g., using a pro forma spreadsheet); make or get ready for use.
Produce (not used above)	Create a report of financial information with commentary without using a pro forma spreadsheet or any guidance.
Prioritize (not used above)	Designate or treat something as being very or more important than something else; determine the order for dealing with a series of items or tasks according to their relative importance.
Record	Enter details of transactions in an entity's records (not necessarily accounting).
Recognize	Acknowledge or accept the appropriate response based on prior knowledge of characteristics
Select (not used above)	Choose the most suitable, best option from a range of options or possibilities.

Verb	Definition
Solve (not used above)	Resolve an issue; work out to a result or conclusion.

3. Examples of verbs / actions used within the learning outcomes for the **Advanced classification** are:

Verb /Action	Definition
Appraise (not used above)	Estimate the value, quality or performance of something.
Conclude/draw conclusions (not used above)	Use reason to form a judgement or to determine or resolve the outcome of an issue.
Create	Produce new or original work or plans that has not previously existed
Criticize/critique (not used above)	Give a judgement about the value of something and support that judgement with evidence.
Design (not used above)	Use judgement to devise the form or structure of something; develop a procedure/process or course of action based on the optimum combination of inputs from a range of available options.
Evaluate (as defined by CAI)	Determine the value of something, normally with reference to specific proposals, plans, performance or criteria.
Formulate (not used above)	Devise and put a plan into words.
Justify (not used above)	Give valid reasons or evidence for a decision.
Integrate (not used above)	Combine one aspect of learning with another to form a holistic understanding of a process, procedure or course of action; combine or coordinate different types of information to provide insights for analysis.
Recommend	Propose the best course of action or choice; advocate a particular outcome or course of action based on an analysis of a range of available options.
Review	Report the main facts about something; examine or assess something with the possibility or intention of instituting change if necessary. Classified higher when used in conjunction with Intermediate and Advanced scenarios and verbs

ANNEXURE 4: IFAC FRAMEWORK FOR INTERNATIONAL EDUCATION STANDARDS FOR PROFESSIONAL ACCOUNTANTS AND ASPIRING PROFESSIONAL ACCOUNTANTS (THE “FRAMEWORK”)

IFAC

The International Federation of Accountants (IFAC) is the global organization for the accountancy profession dedicated to serving the public interest by strengthening the profession and contributing to the development of strong international economies. IFAC is comprised of more than 175 members and associates in more than 130 countries and jurisdictions, representing more than 3 million accountants in public practice, education, government service, industry, and commerce.

IAESB

The International Accounting Education Standards Board (IAESB) was the independent standard-setting body that established the International Education Standards (IES's).

These terms and concepts are used to describe the International Education Standards as set by the IAESB.

Term / concept	Definition
Professional Competence	Professional competence is the ability to perform a role to a defined standard. Professional competence goes beyond knowledge of principles, standards, concepts, facts, and procedures; it is the integration and application of (a) technical competence (IES 2), (b) professional skills (IES 3), and (c) professional values, ethics, and attitudes (IES 4)
Learning outcome	Learning outcomes establish the content and the depth of knowledge, understanding, and application required for each specified competence area. Learning outcomes can be achieved within the context of a work environment or a professional accounting education program.
Competence area	A category for which a set of related learning outcomes can be specified
Level of proficiency	Each competence area is assigned a level of proficiency that describes the context in which the relevant learning outcomes are expected to be achieved. The level of proficiency for a competence area is based on consideration of the ambiguity, complexity, and uncertainty of the work environment. Appendix 1 to the conceptual framework provides details of the foundation, intermediate, and advanced levels of proficiency. These levels describe the typical progression that occurs in the development of professional competence throughout the career of a professional accountant. The IESs prescribe the level of proficiency for competence areas to be achieved by the end of IPD

Term / concept	Definition
Foundation Proficiency level	Typically, learning outcomes in a competence area focus on: • Defining, explaining, summarizing, and interpreting the underlying principles and theories of relevant areas of technical competence to complete tasks while working under appropriate supervision; • Performing assigned tasks by using the appropriate professional skills; • Recognizing the importance of professional values, ethics, and attitudes in performing assigned tasks; • Solving simple problems, and referring complex tasks or problems to supervisors or those with specialized expertise; and • Providing information and explaining ideas in a clear manner, using oral and written communications. Learning outcomes at the foundation level relate to work environments that are characterized by low levels of ambiguity, complexity, and uncertainty.
Intermediate proficiency level	Typically, learning outcomes in a competence area focus on: • Independently applying, comparing, and analysing underlying principles and theories from relevant areas of technical competence to complete work assignments and make decisions; • Combining technical competence and professional skills to complete work assignments; • Applying professional values, ethics, and attitudes to work assignments; and • Presenting information and explaining ideas in a clear manner, using oral and written communications, to accounting and non-accounting stakeholders. Learning outcomes at the intermediate level relate to work environments that are characterized by moderate levels of ambiguity, complexity, and uncertainty.
Advanced proficiency level	Typically, learning outcomes in a competence area focus on: • Selecting and integrating principles and theories from different areas of technical competence to manage and lead projects and work assignments, and to make recommendations appropriate to stakeholder needs; • Integrating technical competence and professional skills to manage and lead projects and work assignments; • Making judgments on appropriate courses of action drawing on professional values, ethics, and attitudes; • Assessing, researching, and resolving complex problems with limited supervision; • Anticipating, consulting appropriately, and developing solutions to complex problems and issues; and • Consistently presenting and explaining relevant information in a persuasive manner to a wide-range of stakeholders. Learning outcomes at the advanced level relate to work environments that are characterized by high levels of ambiguity, complexity, and uncertainty.

Term / concept	Definition
Learning and Development	Learning and development is an ongoing process of developing and maintaining professional competence throughout the career of a professional accountant. The IAESB defines primary types of learning and development as follows: <i>Education</i> Education is a structured and systematic process aimed at developing knowledge, skills, and other capabilities; a process that is typically but not exclusively conducted in academic environments. <i>Training</i> Training describes learning and development activities that complement education and practical experience. Training emphasizes practical application, and is usually conducted in the workplace or a simulated work environment. <i>Practical Experience</i> Practical experience refers to workplace and other activities that are relevant to developing professional competence. Learning and development can also include informal learning such as (a) coaching, (b) networking, (c) mentoring, (d) observation, (e) reflection, and (f) self-directed and unstructured gaining of knowledge
General education	General education (a) develops essential knowledge, skills, and attitudes, (b) helps prepare an individual for entry to a professional accounting education program, and (c) supports lifelong learning and development General education helps professional accountants and aspiring professional accountants integrate technical competence, professional skills, and professional values, ethics, and attitudes developed through professional accounting education. It supports the development of decision making skills, judgment, and scepticism. Examples of general education topics include, but are not limited to (a) understanding ideas and events in history, (b) knowledge of different cultures, and (c) awareness of economic, political and social forces in the world.
Initial Professional Development (IPD)	IPD is the learning and development through which aspiring professional accountants first develop professional competence leading to performing a role as a professional accountant. IPD includes professional accounting education, practical experience, and assessment. The IAESB defines these terms as follows: <i>Professional Accounting Education</i> Education and training that build on general education, and develop (a) technical competence, (b) professional skills, and (c) professional values, ethics, and attitudes. <i>Practical Experience</i> Practical experience refers to workplace and other activities that are relevant to developing professional competence. <i>Assessment</i> Evaluation of professional competence developed through learning and development. IPD continues until aspiring professional accountants can demonstrate the professional competence required for a role as a professional accountant. One result of demonstrating this professional competence may be admission to membership in an IFAC member body
Qualification, licensing or certification (“qualification”)	Qualification, licensing or certification (“qualification”) is the formal recognition of an individual having attained a professional designation, or having been admitted to membership in an IFAC member body

Term / concept	Definition
Continuing Professional Development (CPD)	CPD is the learning and development that develops and maintains professional competence to enable professional accountants to continue to perform their roles competently. CPD provides continuing development of the learning outcomes for (a) technical competence, (b) professional skills, and (c) professional values, ethics, and attitudes which were achieved during IPD.
Assessment, Measurement, and Monitoring	Assessment, measurement, and monitoring are central to demonstrating professional competence and determining that learning and development has been effective.
Assessment	Assessment is used to gather evidence that the individual being assessed has demonstrated the professional competence to perform a role as a professional accountant. In addition, assessment provides valuable information that may be used to improve the quality of professional accounting education programs. Effective assessment activities achieve high levels of validity, sufficiency, reliability, equity, and transparency. A mix of different assessment activities is often adopted to assess professional competence. Assessment includes the measurement of professional competence. In the context of assessment, measurement includes evaluating, and providing verifiable evidence of the achievement of (a) technical competence, (b) professional skills, and (c) professional values, ethics, and attitudes.
Measurement	Measurement approaches focus on measuring observable outputs (for example, workplace performance, workplace simulations, written examinations, and self-assessment), quantifiable inputs (for example, CPD hours or equivalent learning units), or a combination of both.
Monitoring	Monitoring is the systematic process of collecting, reviewing, and confirming the evidence that demonstrates professional competence has been developed or maintained.

ANNEXURE 5 – DETAILS OF IES 2, 3 AND 4

IES 2, INITIAL PROFESSIONAL DEVELOPMENT – TECHNICAL COMPETENCE (2025)

Competence Area (Level of Proficiency)	Learning Outcomes
(a) Financial accounting and reporting (Intermediate)	(i) Apply accounting principles to transactions and other events and conditions based on facts and circumstances.
	(ii) Apply International Financial Reporting Standards (IFRSs ¹⁰) or other relevant standards to transactions and other events and conditions based on facts and circumstances.
	(iii) Evaluate the appropriateness of policies used to prepare general purpose financial reports.
	(iv) Evaluate connected information when preparing general purpose financial reports.
	(v) Prepare general purpose financial reports, including consolidated financial statements, in accordance with IFRSs or other relevant standards.
	(vi) Interpret general purpose financial reports.
(b) Management accounting (Intermediate)	(i) Prepare data and information to support management decision making, including setting metrics and targets, planning and budgeting, cost management, quality control, performance measurement, and comparative analysis.
	(ii) Apply appropriate technology and techniques to support management decision making, including product costing, variance analysis, inventory management, budgeting and forecasting, and value chain analysis.
	(iii) Apply appropriate technology and techniques to analyze cost behavior and the drivers of costs.
	(iv) Analyze data and information to consider alternatives and enable management to make informed decisions.
	(v) Evaluate the performance of an organization and its business segments, products, and services against metrics and targets.
(c) Finance and financial management (Intermediate)	(i) Compare the various sources of financing available to an organization, including bank financing, financial instruments, and bond, equity and treasury markets.
	(ii) Analyse an organization's cash flow and working capital requirements.
	(iii) Analyze the current and anticipated financial performance and position of an organization, using techniques including ratio analysis, trend analysis, cash flow analysis, and scenario analysis.
	(iv) Evaluate the appropriateness of the components used to calculate an organization's cost of capital.
	(v) Evaluate capital investment decisions using capital budgeting techniques.
	(vi) Explain income, asset-based, and market valuation approaches used for investment decisions, business planning, and long-term financial management
(d) Taxation (Intermediate)	(i) Explain national taxation compliance and filing requirements.
	(ii) Prepare direct and indirect tax calculations for individuals and organizations.

¹⁰ IFRSs include IFRS Accounting Standards issued by the International Accounting Standards Board, as well as IFRS Sustainability Disclosure Standards issued by the International Sustainability Standards Board.

Competence Area (Level of Proficiency)	Learning Outcomes
	(iii) Analyse the taxation issues associated with noncomplex international transactions.
	(iv) Explain the differences between tax planning, tax avoidance, and tax evasion
(e) Assurance (Foundation)	(i) Explain the objectives, elements, and phases of assurance engagements. ¹¹
	(ii) Explain international standards on assurance or other relevant assurance standards, and laws and regulations applicable to an assurance engagement. ¹²
	(iii) Explain the differences in the planning, performance and reporting phases of limited and reasonable assurance engagements.
	(iv) Explain the concept of material misstatement and its effect on an assurance engagement.
	(v) Apply appropriate assurance procedures and automated tools and techniques.
	(vi) Identify relevant and reliable evidence to form judgments, make informed decisions, and reach well-reasoned conclusions.
	(vii) Explain how contradictory assurance evidence may affect judgments, decisions, and conclusions.
	(viii) Explain how connected information affects assurance engagements.
	(ix) Explain whether sufficient appropriate evidence for assurance procedures has been obtained and documented.
(f) Audit (Intermediate)	(i) Explain the objectives, elements, and phases of audit engagements. ¹³
	(ii) Apply International Standards on Auditing (ISAS) or other relevant auditing standards, and laws and regulations applicable to an audit of financial statements.
	(iii) Assess the risks of material misstatement in the financial statements and consider the effect on the audit strategy.
	(iv) Apply appropriate audit procedures and automated tools and techniques.
	(v) Identify relevant and reliable audit evidence to form judgments, make informed decisions, and reach well-reasoned conclusions.
	(vi) Explain how contradictory audit evidence may affect judgments, decisions, and conclusions.
	(vii) Evaluate whether sufficient and appropriate audit evidence has been obtained and documented.

¹¹ The International Framework of Assurance Engagements sets out five elements common to all assurance engagements: a three-party relationship; an underlying subject matter; criteria; evidence; and an assurance report

¹² International standards on assurance are those standards issued by the International Auditing and Assurance Standards Board included in the International Framework for Assurance Engagements.

¹³ The International Framework of Assurance Engagements sets out five elements common to all assurance engagements, including audits: a three-party relationship; an underlying subject matter; criteria; evidence; and an assurance report

Competence Area (Level of Proficiency)	Learning Outcomes
(g) Governance, risk management and internal control (Intermediate)	(i) Explain the principles of good governance, including the rights and responsibilities of owners, investors, and those charged with governance; and explain the role of stakeholders in governance, disclosure, and transparency requirements. (ii) Analyse the components of an organization's governance framework. (iii) Analyse an organization's risks and opportunities using a risk management framework. (iv) Analyse the components of internal control related to external reporting (v) Analyze the adequacy of systems, processes and controls for collecting, generating, storing, accessing, using, sharing, or reporting data and information.
(h) Business laws and regulations (Intermediate)	(i) Explain the laws and regulations that govern the different forms of legal entities. (ii) Explain the laws and regulations applicable to the context in which professional accountants operate (iii) Apply data protection and privacy regulations when collecting, generating, storing, accessing, using, sharing, or reporting data and information.
(i) Information technology (Intermediate)	(i) Explain the impact of Information and Communications Technologies (ICT) developments on an organization's environment and business model. (ii) Explain how ICT supports data analysis and decision making. (iii) Explain how ICT supports the identification, reporting, and management of risk in an organization. (iv) Use ICT to analyze data and information. (v) Use ICT to enhance the efficiency and effectiveness of communication. (vi) Apply ICT to enhance the efficiency and effectiveness of an organization's systems. (vii) Analyze the adequacy of ICT processes and controls. (viii) Identify improvements to ICT processes and controls.
(l) Business and organizational context(Intermediate)	(i) Describe the environment in which an organization operates, including the main economic, legal, political, social, technical, international, and cultural forces. (ii) Analyze an organization's business model, including its value chain. (iii) Analyse aspects of the global environment that affect international trade and finance. (iv) Identify the features of globalization, including the role of multinational organisations and emerging markets
(k) Economics (Foundation)	(i) Describe the fundamental principles of microeconomics and macroeconomics. (ii) Describe the effect of changes in macroeconomic indicators on business activity. (iii) Explain the different types of market structures, including perfect competition, monopolistic competition, monopoly, and oligopoly
(l) Business strategy and management (Intermediate)	(i) Explain the various ways that organizations may be designed and structured. (ii) Explain the purpose and importance of different types of functional and operational areas within organizations. (iii) Analyse the external and internal factors that affect an organization's business model, including its value chain, and its business strategy.

Competence Area (Level of Proficiency)	Learning Outcomes
	(iv) Explain the processes that may be used to implement the strategy of an organization.
	(v) Explain how theories of organizational behaviour may be used to enhance the performance of an individual, teams, and an organization
Total competency areas = 12 Total learning outcomes = 65	

IES 3, INITIAL PROFESSIONAL DEVELOPMENT – PROFESSIONAL SKILLS (2025)

Competence Area (Level of Proficiency)	Learning Outcomes
(a) Intellectual (Intermediate)	(i) Evaluate data and information from a variety of sources and perspectives through research, collaboration, integration, and analysis. (ii) Identify when it is appropriate to consult with experts. (iii) Apply critical thinking skills to solve problems, form judgments, make informed decisions, and reach well-reasoned conclusions. (iv) Recommend solutions to unstructured, multi-faceted problems. (v) Evaluate changing facts and circumstances to solve problems, form judgments, make informed decisions, and reach well-reasoned conclusions.
(b) Interpersonal and communication (Intermediate)	(i) Demonstrate effective communication, collaboration, and cooperation, including when working with or within multidisciplinary-teams. (ii) Communicate clearly and concisely with a range of stakeholders. (iii) Apply key concepts of diversity, equity, and inclusion in communication, considering and respecting language and contextual differences. (iv) Apply active listening and effective questioning techniques. (v) Apply negotiation skills to reach solutions and agreements. (vi) Apply consultative skills to minimize or resolve conflict, solve problems, and maximize opportunities. (vii) Present informed views and ideas to influence others to provide support and commitment.
(c) Personal (Intermediate)	(i) Demonstrate a commitment to lifelong learning. (i) Demonstrate a commitment to lifelong learning. (ii) Set high personal standards of performance and monitor through reflective activity and feedback from others. (iii) Manage time and resources to achieve professional commitments. (iv) Anticipate challenges and plan potential solutions. (v) Demonstrate intellectual curiosity to emerging ideas and practices. (vi) Identify the potential impact of personal and organizational bias.
(d) Organizational (Intermediate)	(i) Undertake assignments in accordance with established practices to meet prescribed deadlines. (ii) Review own work and that of others to determine whether it complies with an organization's quality standards. (iii) Apply people management skills to motivate and develop others. (iv) Apply delegation skills to deliver assignments. (v) Apply leadership skills to influence others to work towards organizational goals.
Total competency areas = 4 Total learning outcomes = 24	

IES 4, INITIAL PROFESSIONAL DEVELOPMENT – PROFESSIONAL VALUES, ETHICS, AND ATTITUDES (2025)

Competence Area (Level of Proficiency)	Learning Outcomes
(a) Professional scepticism and professional Judgment (Intermediate)	(i) Apply an inquiring mind when collecting and assessing data and information.
	(ii) Apply techniques to reduce bias when solving problems, forming judgments, making informed decisions, reaching well-reasoned conclusions, and communicating with a range of stakeholders.
	(iii) Apply critical thinking when identifying and evaluating alternatives to determine an appropriate course of action.
(b) Ethical principles	(i) Explain the importance of relevant ethical requirements to all professional activities.
	(ii) Apply relevant ethical requirements to all professional activities.
	(iii) Apply fundamental principles of ethics when collecting, generating, storing, accessing, using, sharing, or reporting data and information.
	(iv) Identify threats to compliance with the fundamental principles of ethics.
	(v) Evaluate the significance of threats to compliance with the fundamental principles of ethics and respond appropriately.
(c) Commitment to the public interest (Intermediate)	(i) Explain the role of ethics within the profession and in relation to the concept of social responsibility.
	(ii) Explain the role of ethics in relation to business and good governance.
	(iii) Analyse the interrelationship of ethics and law, including the relationship between laws, regulations, and the public interest.
	(iv) Analyse the consequences of unethical behaviour to the individual, the profession, and the public
Total competency areas = 3	
Total learning outcomes = 12	