

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

C. GUIDANCE ON THE CONTENT¹, DEVELOPMENT AND ASSESSMENT OF COMPETENCIES IN THE ACADEMIC PROGRAMME

This document must be read together with the following documents:

- A. The Preface document;
- B. At Entry “CA of the Future” Competency Framework;
- 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).
- **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

¹ In the context of the academic programme content includes Competencies, Learning Outcomes, Proficiency levels and Minimum Content (knowledge)

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Version control

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V3	October / November 2024 Approved by CAPDC February 2025	- Renamed – CA of the Future - Revisions to Section D (context – specialised industries) - Changes made based on a review of the technical sections A, B3 and C (excluding Tax strategy) in order to reduce syllabus overload - Alignment of verbs and proficiency levels - Some other minor changes effected in other section (PVAAs) Applicable to IAC 2026
V4	November 2025 Approved by CAPDC - 21 April 2026	- Focus on the key principles for endorsed academic providers to develop and assess core competencies - Detailed competencies removed from this document and inserted into the main Competency Framework, namely “B. Entry Level Competency Framework and Appendix 1” - Includes changes agreed with Academic working groups between July and September 2025. Applicable to IAC 2027

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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A. INTRODUCTION

SAICA articulates what competencies a Chartered Accountant should have developed at the point of entry into the profession through the formulation of a Competency Framework. This Competency Framework then guides the qualification process (education, assessments and practical experience) to becoming designated as a CA(SA).

SAICA first revamped its competency framework in 2021 (known as the CA 2025 project), following an extensive research and consultation process. Further updates were made to the CA of the Future Competency Framework, and this was approved by the CA Professional Development Committee (CAPDC) in October 2023. Changes are made regularly to reflect the requirements of the market taking into account the ever-changing environment in which Chartered Accountants work.

The objective of this document is to equip providers of the Academic Programme with guidance for the development and implementation of the SAICA Competency Framework in the SAICA endorsed programme.

The detail of the components of the competency framework, proficiency levels, definitions of the competencies, and learning outcomes across the various programmes are included in:

A: Preface

B: Entry Level Competency Framework

Appendix 1 to the competency framework includes a guidance on the minimum content for endorsed academic providers as developed by Academics.

SAICA maintains a **non-prescriptive** stance regarding the curriculum (content and how the content is delivered) to develop the competencies outlined in its suite of documents. The intention with guiding materials (such as the Financial Reporting Principles of Evaluation and the Tax Knowledge list) is to provide guidance and is not an attempt at being prescriptive. Providers of programmes which are endorsed by SAICA are responsible to scaffold learning content and the development of competencies from the one year of study to the next, so as to increase the effectiveness of learning.

This document therefore details the philosophy and approach to the academic programme to guide the providers of SAICA endorsed Academic Programmes. It is a living document.

B. SAICA 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.
- Appendix 1: PVAA's and Technical competencies across the various programmes

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 as set out in the B_Competency Framework and Appendix.

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

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

E. THE INITIAL 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 as set out in B_The Competency Framework.

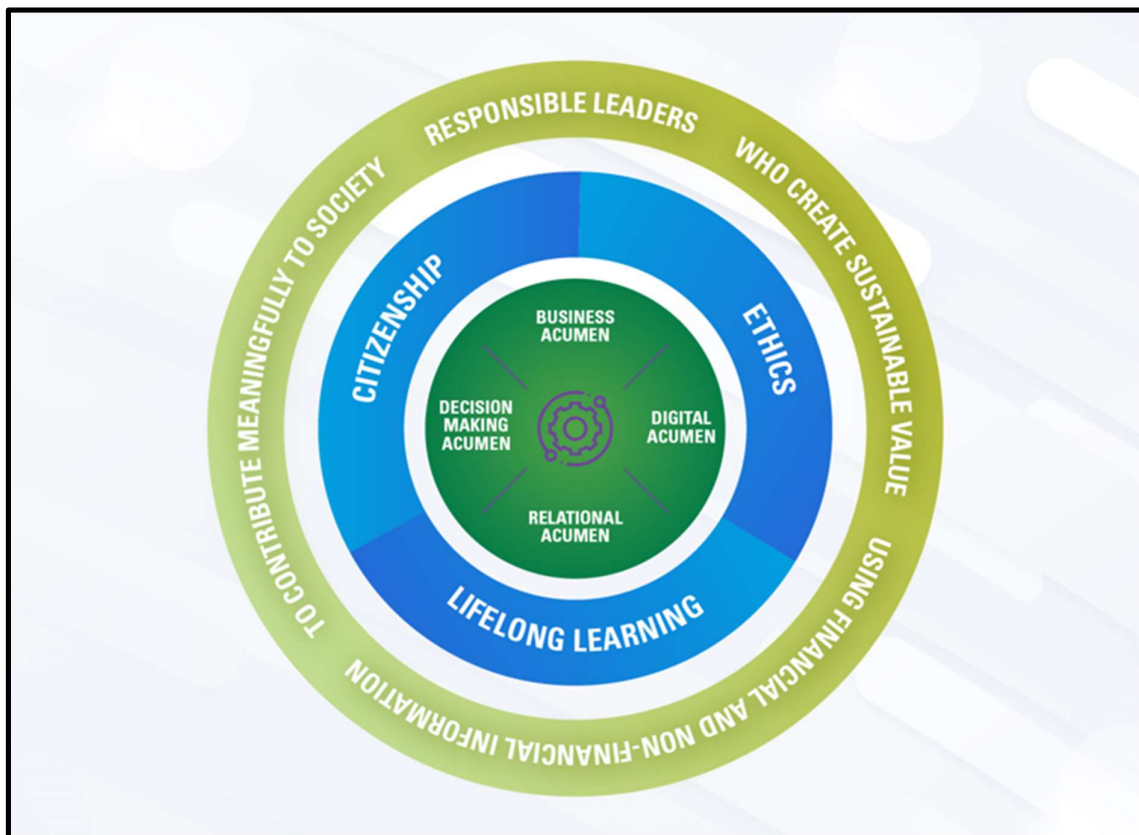
Appendix 1: Detailed competencies setting out the learning outcomes for the Professional Values Attitudes and Acumens (PVAAs) and the Technical competencies at point of entry to the profession.

C. SUMMARY OF THE COMPETENCY FRAMEWORK

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

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

The aforementioned competencies are depicted in Figure 1 below:



1. How competence is developed

Competence is developed through the various components of the qualification mode (the Academic Programme, the Training Programme and Professional Programme to the level that is expected of an At Entry Chartered Accountant).

Each of the components of the qualification model (academic, training, professional programmes) must develop all competencies to the proficiency levels indicated in the SAICA Competency Framework and related guidance documents.

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

There are three competency types,² namely:

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

The competency types **cannot be developed or assessed** in isolation and indeed it is where these competency types overlap that thinking in an integrated manner is achieved.

Qualification Policy: Standard 3³

3.1 Each of the components of the qualification model (academic, training, professional programmes) must develop all competencies to the proficiency levels indicated in the SAICA Competency Framework and related guidance documents. (Refer to the SAICA Competency Framework suite of documents which are reviewed regularly.)

3.2 SAICA is not prescriptive as to the curriculum and method of development of the competencies set out in the SAICA suite of documents.

² The term PVAA's is used to describe the professional values and attitudes as well as the acumens (enabling competencies)

³ The Qualification policy is a SAICA Board Policy and is approved by Board through the Education and Assessment Committee of the Board

2. Summary of Competency areas:

PROFESSIONAL VALUES AND ATTITUDES		Competency short name	
I	Ethics, values and attitudes	I1	Personal ethics
		I2	Business ethics
		I3	Professional ethics
II	Citizenship, values and attitudes	II1	Personal citizenship
		II2	Professional citizenship
		II3	Corporate citizenship
III	Lifelong learning, values and attitudes	III1	Self-development
		III2	Adaptive mind set and agility
		III3	Emotional Intelligence

ACUMENS		Competency short name	
W	Digital acumen	W1	Computational thinking
		W2	Data knowledge and strategy
		W3	Data analytics
		W4	Automation
		W5	New developments and protocols (e.g. artificial intelligence (AI), blockchain, Internet of Things etc.)
		W6	Cyber security
		W7	User competencies
X	Relational acumen	X1	Communication skills
		X2	Leadership skills
		X3	People skills
		X4	Relationship-building skills
		X5	Teamwork
		X6	Self-management
		X7	Managing others
Y	Decision-making acumen	Y1	Analytical/critical thinking
		Y2	Integrative thinking
		Y3	Problem solving
		Y4	Judgement and decision-making
		Y5	Professional scepticism
Z	Business acumen	Z1	Business internal environment
		Z2	Business external environment
		Z3	Innovation, creativity and curiosity

TECHNICAL COMPETENCIES IN THE VALUE CREATION PROCESS			
INPUTS			
AREA 1		SUB-CATEGORY	
A	Strategy and governance to create sustainable value	A1	Governance model
		A2	Business strategy
		A3	Aligning the business model with the business strategy

		A4	Finance strategy
		A5	Tax strategy
BUSINESS ACTIVITIES			
AREA 2		SUB-CATEGORY	
B	Stewardship of capitals: business processes and risk management	B1	Reporting fundamentals
		B2	Business systems and processes
		B3	Risk management and control
AREA 3		SUB-CATEGORY	
C	Decision-making to increase, decrease or transform capitals	C1	Performance measurement for decision-making by management and other internal users of financial information
		C2	Financing decisions
		C3	Investment decisions
		C4	Use of derivatives
		C5	Business valuation
		C6	Performance management systems
		C7	Financially troubled businesses
		C8	Tax law implications
OUTPUTS LEADING TO OUTCOMES			
AREA 4		SUB-CATEGORY	
D	Reporting on value creation	D1	Performance measurement for users of <i>extended external reports</i>
OUTPUTS LEADING TO OUTCOMES			
AREA 5		SUB-CATEGORY	
E	Compliance	E1	Tax governance
		E2	Laws and regulations
AREA 6		SUB-CATEGORY	
F	Assurance and related services	F1	Concepts and principles of assurance engagements
		F2	Audits of historical financial statements of a <i><u>non-specialised profit orientated entity</u></i>
		F3	Audits of historical financial statements of a <i><u>public sector entities</u></i>
		F4	Other assurance services
		F5	Other related services

SAICA is not prescriptive as to the curriculum and method of development of the competencies in the Academic Programme, however a guideline for the minimum content per competency area is presented in Appendix 1 of the Competency Framework. This is merely a guide or a tool to reach the required cognitive outcomes and level.

The learning outcomes should not be developed in isolation. Endorsed providers should use the minimum content as a guideline to achieve the competency. While SAICA remains non-prescriptive on the inclusion of specific theories, endorsed providers are required to ensure constructive alignment between their curriculum, learning content and the SAICA outcomes.

Development of competence is a continuous process that relies on scaffolding principles applied over an extended period. While SAICA has established the Competency Framework,

it remains non-prescriptive on the exact curriculum focus of the PGDA. Endorsed providers are granted the autonomy to structure their programmes to build sequentially on existing knowledge, thereby ensuring that content is not merely reteaching material covered in earlier degrees.

However, it is important to note for the Academic Programme that some of the PVAA's may not contain any suggested or minimum content as numerous opportunities to develop and demonstrate these acumens exist.

The Academic Programme can assist in this development by providing a variety of opportunities to develop or demonstrate these acumens (such as teaching various theories, using videos as educational material and requiring students to do projects).

Each prospective CA(SA) should take ownership of developing these acumens using both the formal academic programme and other developmental opportunities.

D. THE ACADEMIC PROGRAMME AND GRADUATE ATTRIBUTES

The CA profession is a graduate profession. The Academic Programme must therefore be provided in a formal academic environment.

Qualification Policy: Standard 4

4.1 The CA(SA) is a graduate profession.

4.2 The Academic Programme must be provided in a formal academic environment.

Why? There are certain educational outcomes that SAICA requires prospective CAs(SA) to be exposed to as part of their journey of qualifying as a CA(SA). This includes an element of general education in which curriculum and outcomes emphasise conceptual and strategic knowledge. It is also important that the underlying qualification develops the following graduate attributes:

- Critical thinking,
- Problem-solving,
- Analytical skills,
- Research and communication skills,
- Lifelong learning (which also lays the groundwork for advanced studies and the ability to learn, unlearn and relearn throughout their professional careers),
- Ethical and professional behaviour,
- Ability to contribute to finding solutions to the socio-economic challenges in South Africa and globally, and
- A well-rounded and comprehensive understanding of accountancy as a broader discipline and the ability to apply principles, concepts and theory to a diverse and changeable range of contexts.

Formal Academic environment refers to an environment where teaching and learning occur that prepares students for their future professional life and contributes towards students' development of graduate attributes and well-being by providing adequate levels of appropriate institutional support and guidance. It is therefore possible that an academic environment can be provided by institutions other than universities and/or as part of a fully online delivery of an academic programme.

The academic programme must equally emphasise the development of the technical competencies, the professional values and attitudes and the enabling competencies, that can reasonably be developed in the academic programme.

E. THE CONTEXT IN WHICH COMPETENCIES ARE TO BE DEVELOPED AND ASSESSED IN THE ACADEMIC PROGRAMME

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.

In constructing the academic guidance learning outcomes, SAICA has specifically considered prevalence and size or degree of complexity in setting the proficiency levels.

On the technical competencies, proficiency level differentiators can be summarised as follows:

Level 1 (Foundational)	primary purpose is to identify risks through a solid grasp of underlying principles. Learners do not need to be experts in order to analyse and evaluate but need enough knowledge to escalate risks and complexities
Level 2 (Intermediate)	entails breaking problems into parts and applying structured solutions
Level 3 (Advanced)	requires exercising judgement and critiquing alternative approach

1. Specialised Industries:

The goal in the IAC is to ensure students are tested on industries that they are likely to be familiar with and for which they can confidently apply core principles.

Specialised industries are those that require specialised technical knowledge, those that have rapidly evolving accounting frameworks, or are overly complex, making it difficult to fairly assess a student's understanding of general principles set out in this competency framework. Included industries, on the other hand, are broadly understood, stable, and offer clear opportunities to demonstrate competency on fundamental concepts without introducing undue industry specific complexity or technicality. These inclusions are also sectors of particular relevance to South Africa's economy, ensuring contextually relevant examinations.

Specialised industries are therefore excluded **to the extent** that they require specialised knowledge and expertise. However, the industries set out below are not excluded.

It would be impractical for SAICA to provide an exhaustive and up-to-date list of such industries.

Academic Programme providers should not attempt to "cover" all possible industries in their curriculum. Instead, they should focus on what is relevant in the South African context, as well as align with the SAICA Competency Framework. They should prioritise the more prevalent industries rather than trying to address every possible scenario.

Academic Programme Providers attempting to follow a **"Just In Case" method**, risk merely "covering" all possible industries that might appear in the IAC. This approach undermines skill

development and reduces education to coaching students to pass examinations. In this process, the concept of lifelong learning is entirely lost in the thinking of educators implementing the Competency Framework.

Specific exclusions may also come from “principles of examination” (Financial Reporting), or “knowledge lists” (Tax), published by SAICA from time to time, where more detail on the technical areas is set out and should be read in conjunction with the competency framework.

Principles of complexity, prevalence, particular practices within one industry, accounting complexities in certain industries, very specific tax treatments, and areas which generally require specialisation are set out in the list below.

To be absolutely clear, the specific industries set out in 3.10 below **can be included** for assessment purposes (specifically IAC). The situations, events or transactions in the below industries **will not require understanding or application of area-specific standards, regulations or legislation**, but the assessment will instead focus on non-area specific situations, events or transactions (i.e. The scenario may be in the below industry context but no industry specific content will be assessed, consideration will be given to the familiarity students should have with an industry before deciding whether to include this in the IAC):

Specific instances of Specialised Industries (and ancillary industries) where the assessment context will not be required to the extent that a student requires specialised knowledge and expertise include but are not limited to:

- Aerospace & Defence
- Agriculture
- Banking & Financial Services
- Biotechnology & Pharmaceuticals
- Collective schemes
- Co-ops
- Cryptocurrency & Blockchain-based Enterprises
- Insurance companies
- Medical Aids
- Mining & Oil Extraction
- Retirement Funds

Public Sector: It is recognised that the public sector is a context in which many entry-level CAs(SA) work. However, in order to ensure that the syllabus remains manageable for an academic programme over a four-year period, the decision was taken to require only a foundational level of competence in outcomes relating to the public sector in the academic programme. Of course, if the ‘life-long learning, values and attitudes’ competency area is sufficiently developed to a proficiency level 2 in the academic programme, and a level 3 for ‘the self-development’ component at the entry-point to the profession (as required), it would be possible for the entry level CA(SA) to upskill him/herself to function effectively in the public sector context. This is further explained through Guidance provided for Public Sector in the academic programme.

The same is true for the industry-specific situations (outlined in point 3 above) that are unlikely to have been encountered at the entry-point to the profession or are non-routine in nature.

F. ENDORSEMENT OF AND ASSESSMENT IN THE ACADEMIC PROGRAMME

SAICA endorses various components of the qualification model as this is delivered by providers outside of SAICA. The endorsement and ongoing monitoring process therefore provides SAICA with a quality assurance mechanism for these aspects of the qualification model.

The endorsement and ongoing monitoring of academic programmes is necessary as these programmes provide access to SAICA's IAC examination and because SAICA plays no role in their delivery.

Qualification Policy

Standard 5:

5.1 SAICA will not directly provide any aspect of the Academic Programme component of the qualification model.

Direct provision of education at the undergraduate or PGDA level by SAICA would compromise SAICA's status as a professional body recognised by SAQA. The CAPDC also recognises the risks associated with the provision of the programme and control of professional assessments (IAC and APC). For these reasons SAICA has resolved that it will not provide any element of the academic programme.

Standard 6:

6.1 SAICA must endorse (academic and professional programmes) / accredit (training programme providers) and conduct ongoing monitoring activities for these programmes annually.

SAICA endorses various components of the qualification model as this is delivered by providers outside of SAICA. The endorsement and ongoing monitoring process therefore provides SAICA with a quality assurance mechanism for these aspects of the qualification model.

The endorsement and ongoing monitoring of academic programmes is necessary as these programmes provide access to SAICA's IAC examination and because SAICA plays no role in their delivery. SAICA is also expected to report on this as part of the IRBA accreditation model.

The endorsement and ongoing monitoring of professional programmes is necessary as these programmes provide access to SAICA's APC examination and because SAICA plays no role in their delivery. SAICA is also expected to report on this as part of the IRBA accreditation model.

The accreditation and ongoing monitoring of the training programme is necessary because SAICA plays no role in its delivery and is required to provide quality assurance over the delivery of this part of the qualification model. SAICA is also expected to report on this as part of the IRBA accreditation model.

The objective of the postgraduate programme should not have as its sole purpose preparation for candidates to pass the IAC. The postgraduate programme remains integral in the development of the required competencies in the Competency Framework.

The assessment of learning in the Academic Programme must adhere to Criteria 5 of the endorsement criteria⁴.

- Assessment in the academic programme must be addressed through an appropriate assessment strategy - including both formative and summative assessment activities;
- Assessments must also include sufficient coverage of the professional values and attitudes, and the enabling competencies;
- Assessment in the academic programme must include adequate coverage of all the technical competencies in the value creation process; and
- Assessments must also sufficiently assess the ability of students to integrate the technical competencies in the value creation process over the course of the academic programme (the duration of the programmes well as across the disciplines).

Providers of academic programmes which are endorsed by SAICA should refer to the latest SAICA EMF (Endorsement and Monitoring Framework) and Crit 1 (endorsement criteria) which are reviewed and updated annually.

⁴ Refer to the Endorsement Criteria_ Applications for New and Continued Endorsement of Academic Programmes for the Purpose of Qualifying as a Ca(Sa) (Version 13, approved December 2024).

G. PROFICIENCY IN THE ACADEMIC PROGRAMME

The proficiency descriptors in the academic programme are slightly tailored from the At Entry descriptors, specifically for the Enabling competencies and is positioned as follows:

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) Frequency	Occasionally	Always under specific applicable circumstances	Always under all applicable circumstances
(ii) Context	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			
	1-Foundational	2- Intermediate level	3-Advanced level
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	Initiating tasks and perform tasks on a	Initiating tasks and complete all steps in tasks
ii. level of task understanding	Displaying a basic level of task understanding (key ideas and	Displaying an intermediate level of task understanding (detailed knowledge including	Displaying an advanced level of task understanding (clear problem identification,
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	Integrating multiple knowledge sources and skills in all areas, to perform a task
iv. dependencies <i>(applicable to training programme only)</i>	i. Working under supervision and ii. Carrying out tasks with a low level of risk and complexity using established processes	i. Working as part of a team and ii. Carrying out some tasks independently, being responsible for the quality of own work	i. Managing own work and being responsible for the quality and quantity of the work done and ii. May be responsible for leading a team and managing certain functions

v. level of guidance (applicable to training programme only)	Requiring frequent guidance	Requiring limited guidance	Requiring little or no guidance
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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 ⁵ 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.

The proficiency levels build on each other. Intermediate level of competence means demonstrating proficiency at level 2, in addition to demonstrating proficiency at level 1. Advance level of competence means demonstrating proficiency at level 3, in addition to demonstrating proficiency at levels 1 and 2.

⁵ '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.

1. Definitions:

Routine situations	Situations (situations, events, or transactions) that are: (a) Prevalent, determined with reference to the frequency with which they occur in practice and how relevant they are in practice (occur frequently and are very relevant), (b) Of a size or degree of complexity likely to be encountered by a typical/generalist CA(SA) at the point of qualification, and (c) That require a typical/generalist CA(SA) at the point of qualification to apply knowledge and judgement to make a recommendation.
Non-routine situations	Situations (situations, events or transactions) that are: (a) Prevalent, determined with reference to how infrequently they occur in practice and how relevant they are in practice (occur infrequently), (b) Of a size or degree of complexity unlikely to be encountered by a typical/generalist CA(SA) at the point of qualification, but (c) Of a size or degree of complexity that requires judgement at a different level of expertise or specialist knowledge. [In these situations, the typical/generalist entry level CA(SA) is expected to demonstrate a 'level 1 foundational level of competence']

2. Complexity is influenced by the following factors:

1 Foundational level of competence	2 Intermediate level of competence	3 Advanced level of competence
Information		
• Structured • Limited amount of information	• Semi-structured • Larger amount of information	• Unstructured • Large amount of information
Technique/ What to do with information		
• Define, list, explain or contrast techniques or methods • Recall, translate or interpret information • Make basic predictions based on information • Relevant information provided • Choose the appropriate technique and apply to a problem	• Extract and/or summarise key information • Organise information by deconstruction • Mostly relevant information provided	• Identify various techniques and judge the appropriateness of each to solve a problem • Devise or create a method or technique to solve a problem • Organise information from various sources and evaluate information for accuracy • Distinguish between relevant and irrelevant information
Typical requirements/ verbs		
• Define and recall • Translations, interpretation and extrapolation • Applying theories or methods	• Calculations, analysis, classifications and calculations where one or more method is involved • Deconstruct a problem and understand how the parts fit together	• Applying multiple techniques, adjustments, projections or recalculations to create a plan, solution or structure • Formulate a solution, make recommendations and come to a conclusion • Provide advice

1 Foundational level of competence	2 Intermediate level of competence	3 Advanced level of competence
	• Discussions, arguments or reasoning to perform an analysis or make decision	
Verbs		
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, Construct, Contrast, Compute, Construct, Criticise, 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, Tell, Tabulate, 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, Recommend, Reconstruct, Relate, Reorganise, Resolve, Revise, Select, Set up, Solve, Summarise, Support, Synthesise, Tell, Value, Write

NOTE: Where no proficiency level is indicated against a learning outcome indicator, this indicates that the academic programme must address the specific indicator, but that the outcome need not be formally assessed in the academic programme.

3. Learning and Development Post Qualification:

Learning and development as a CA(SA) continues post qualification, and it is therefore reasonable to expect that in some roles CAs(SA) would reach a specialist or mastery level on some of the competencies and learning outcomes. This means that a proficiency level beyond a level 3 may be achieved or expected post entering the profession.

This further proficiency level can be described as:

- Demonstrating specialist knowledge (depth of knowledge in a specific area),
- Applying this specialist knowledge critically and creatively in complex, integrated and ambiguous situations which may involve multiple interpretations, and
- Generating solutions for defined outputs for unspecified problems and applying a high degree of rigour while exercising sound professional judgement.

Once qualified, there is a need for a CA(SA) 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 to 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.