CA(SA)
COMPETENCY FRAMEWORK

“CA of the Future”

D. GUIDANCE ON THE CONTENT, DEVELOPMENT AND ASSESSMENT OF COMPETENCIES IN THE TRAINING 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
- Additional guidance to the training programme, namely:
  - CA2025 Training Programme Assessing proficiency in the Professional Values & Attitudes and Acumens Learning Outcomes July 2023
  - The CA of the Future Training Programme: The Professional Values, Attitudes, and Acumens in practice August 2024 (or later version)
  - The 2025 Training Regulations (or later version)
  - The Assessor training manual 2024
  - Overview of the Assessment Process and instruments (2021)- still to update
  - (and various supporting documents such as training plan template and EAT guidance documents as published on SAICA’s website.)

Approved 21 April 2026

Version control

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V1.2	22 January 2021	Reflects changes effected by the Combined Academic and Training Workgroups 18 January 2021
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V1.4	16 February 2021	**Approved by the IPD on 4 February 2021**
V2	14 April 2026	Included changes affected by the TPSC on the June 2024 and inputs from the Academic Guidance document as approved by CAPDC in February 2025. **Approved by CAPDC: 21 April 2026**

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

Completion of the SAICA Training Programme (by completing and having your training contract discharged) is a prerequisite for registration as a CA(SA).

The SAICA Training Programme along with the other elements in the SAICA competency framework is designed to develop future CAs(SA) into "responsible leaders who behave ethically and who can develop, influence and lead others".

To achieve this, at point of entry into the profession, prospective CAs need to:

– have the potential to become responsible leaders who behave ethically and create sustainable value for stakeholders; **and**

– be able to use integrated thinking to interpret, analyse, and evaluate information to enable them to influence others and support meaningful decision-making

The training programme emphasises an integrated approach to learning, combining professional values, attitudes, and acumens (PVAAs) with technical competencies. It's a key component of the overall qualification process, providing a structured period of practical experience in a professional environment.

To measure this SAICA accredited training offices and conducts ongoing monitoring activities for these programmes to ensure the competency framework is being implemented in the SAICA training 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.

It is to be noted that there is one training programme, applicable to candidates pursuing the Associate General Accountant [AGA(SA)] designation and the Chartered Accountant [CA(SA)] designation. Accordingly, any reference to CA(SA) within the context of the training programme only should be understood to include AGA(SA), unless otherwise specified.

This document is to be read in conjunction with the SAICA Competency Framework Suite of Documents as detailed in section B.

B. SAICA 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 PROFESIONAL 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 and across the various programmes..

** Note: *AGA have their own suite of documents and training providers focussing on that path need to refer to AGA suite of documents, in conjunction with this document.*

C. THE TRAINING PROGRAMME - FUNDAMENTAL PRINCIPLES

Academic study is necessary for acquiring and demonstrating professional accountancy knowledge. However, by itself, academic study does not necessarily demonstrate the achievement of professional competence.

The training programme provides a professional environment in which aspiring CAs(SA)and AGAs(SA)–

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

The training programme is only one component of the full qualification model towards the CA(SA) designation or the AGA(SA) designation.

Defining sufficient practical experience:

The IPDC and CAPDC has recognised the need to define what would be deemed to be “sufficient practical experience” in the South African context.

“Sufficient practical experience” is defined as the opportunity for trainees to -

- Display Professional Values and Attitudes through performing tasks and applying knowledge from different technical areas to a range of situations and contexts, and
- Demonstrate the ability to apply the Enabling Competencies (Acumens) while combining depth (complexity) and range (variety) in the performance of technical tasks.

D. THE COMPONENTS OF THE TRAINING PROGRAMME - FUNDAMENTAL PRINCIPLES

The training programme is structured around three integrated competency elements that cannot be developed in isolation. These are detailed in the Competency Framework document and appendix and in summary are:

1. **Professional Values and Attitudes (PVA):** These define professional behaviour and include personal, business, and professional ethics; citizenship; and lifelong learning. Proficiency in PVAs is measured by how consistently a behaviour is demonstrated (frequency) and the complexity of the situation it is demonstrated in (context).
2. **Enabling Competencies (Acumens):** These are essential skills that influence how CAs work and think, and include business, decision-making, relational, and digital acumen. Proficiency is measured by a trainee's level of task understanding, task completion, the guidance they require, and their level of independence (dependencies).
3. **Technical Competencies:** Trainees must gain experience in these competencies, but the focus of assessment is on the development and proficiency of the PVAAs within a technical context. Technical work experience is tracked to ensure a sufficient range and depth of exposure.
4. To manage these components, each training office must have a **Training Plan** comprising an **Integrated Exposure Plan (IEP)** for technical tasks and **Expected Levels of Proficiency (ELP)** for the PVAAs. Trainees will gain experience in and develop the PVAAs through performing the technical competencies in the training office.

Technical Competencies

Trainees must gain experience in technical competencies in relation to entities, situations, events, or transactions that are:

a) prevalent, determined with reference to how frequently they occur in practice and how relevant they are in practice; and

b) of a size or degree of complexity likely to be encountered by a CA(SA) at the point of qualification.

Therefore, experience of the required range and depth does not equate to expertise or mastery in exceptional situations, events or transactions.

Exposure of trainees to technical competencies varies widely between training environments and the nature of these technical competencies is ancillary to the development and demonstration of the PVAAs.

Comprehensive coverage of all the technical competencies is not required. The variety and complexity of a trainee’s experience will be determined by the nature, industry and business model of the training office as reflected in the IEP.

However, the experience gained by a trainee in one technical competence area may require experience in another technical competence area, for example, in performing the task “Review the organisation’s strategic direction and highlight areas of potential value and risk”, the trainee must also take into account “Effective controls or mitigation options for the organisation to manage risks, including unusual risks to which the business is exposed”, which emphasises that trainees must be able to integrate within, between and across each area of the technical competencies in the value creation chain (inputs, business processes and outputs leading to outcomes).

SAICA uses the term “integration” to refer to -

a) gaining experience in more than one competency from a single competency area (e.g. Assurance and Related Services) AND

b) gaining experience in more than one competency from more than one competency area (e.g. Assurance and Related Services and Reporting on Value Creation).

SAICA will not prescribe the extent of exposure to the technical competencies. However, the definition of sufficient practical experience requires the opportunity for trainees to -

a) Demonstrate competence in the PVAAs through the application of knowledge from different technical areas to a range of situations and contexts, while

b) Combining depth (complexity) and breadth (variety) in the performance of tasks

E. PROFICIENCY LEVELS WITHIN THE TRAINING PROGRAMME

CAs at entry-level are expected to demonstrate competence at defined levels of proficiency. The competency framework defines levels of proficiency at entry level to the profession. The three levels of proficiency (foundational, intermediate and advanced) are used in the competency framework and explained at a high level in this document.

Providers of the training programme are to refer to the following documents for additional guidance in assessing the PVAA's in the training programme:

- CA of the Future Training Programme Assessing proficiency in the Professional Values & Attitudes and Acumens Learning Outcomes
- The CA of the Future Training Programme The Professional Values, Attitudes, and Acumens in practice

It is to be noted that the competency framework document (including appendix 1) and the academic guidance document specifies proficiency levels for elements of technical competencies which should be achieved during the academic programme and professional programme to reach the overall level of proficiency per technical competency as specified in the competency framework.

The tables below illustrate the indicators to be considered in **assessing proficiency in the training programme**.:

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

Dimensions	**Level of Proficiency**		
	1 - Foundational	**2 - Intermediate**	**3 - Advanced**
ENABLING COMPETENCIES			
Using enabling competencies during task performance:			
a) Guidance	Requiring frequent guidance	Requiring limited guidance	Requiring little or no guidance

Dimensions	Level of Proficiency		
	1 - Foundational	2 - Intermediate	3 - Advanced
b) Task Completion	i) Follows **pre-determined steps** to perform the task ii) Uses **limited** knowledge and skills	i. Initiating tasks and performing them ii. Using **multiple** knowledge sources and skills **in some areas** AND iii. Using **limited** knowledge sources and skills in **other** areas	i. Initiates tasks and performing them **ii. Integrating multiple knowledge sources and skills in all areas**
c) Level of Task Understanding	Displaying a **basic** understanding of the task (<u>key ideas and principles</u>	Displaying an **intermediate** understanding of the task (<u>using some analysis/ evaluation</u>)	Displaying an **advanced** understanding of the task (<u>thorough analysis /evaluation and making useful recommendations</u>)
d) Dependencies	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**

Learning and Development Post Qualification:

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

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.

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 preforming 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.

F. ASSESSMENT OF TRAINEE ACCOUNTANTS - FUNDAMENTAL PRINCIPLES

1. **The purpose of assessment of trainees** is to mitigate the risk to the profession by ensuring a consistent standard of trainees are being considered for the CA(SA) or AGA designation. In addition, the process is monitored / reviewed by:
   - **i.** The IRBA (audit regulator);
   - **ii.** Fasset/QCTO/SAQA (by virtue of the fact that the training programme is a formal learnership and that SAICA is recognised by SAQA as a professional body);
   - **iii.** SAICA's international memberships with the Global Accounting Alliance (GAA); and
   - **iv.** IFAC (Statements of Members obligations).
2. The assessment principles as per IFAC's international education standards (IES 5) are applied within the assessments of trainee accountants.
3. **The types of assessments used in the training programme are:**
   - i. Assessment *for* learning (formative assessment) - where the trainee's learning is supported by monitoring the trainee's development and adjusting their experience to meet evolving needs, while actively involving the trainee in assessment activities and feedback to deepen understanding and foster meaningful growth.
   - ii. Assessment *of* learning (summative assessment) - where the trainee's development programme has been completed an assessor must determine whether the trainee has achieved competence.
4. **The objectives of the assessment of SAICA trainees are to:**
   - i. Develop trainees' life-long learning skills;
   - ii. Assess the competencies for each element of the PVAA competence areas;
   - iii. Provide ongoing constructive feedback with the aim of improving a trainee's competence in the PVAAs;
   - iv. Provide a framework to support the trainee's experience (in the technical competencies) and development and competence (in the PVAAs);
   - v. Engage the assessment role-players and the trainee in professional development conversations;
   - vi. Enable trainees to reflect on their own competence, know their strengths and weaknesses, and use feedback to inform and develop their competence;
   - vii. Monitor the progress of trainees' development towards competence; and
   - viii. Create a record to holistically document the trainees' experience (in the technical competencies) and development and competence (in the PVAAs).

5. **These objectives can be achieved through:**
   - i. A variety of assessment methods;
   - ii. Multiple opportunities for trainees to gain experience and develop competence,
   - iii. Multiple assessors;
   - iv. Tailoring assessments to the context in which the trainee gains experience, and
   - v. Assessor development and Evaluator and Reviewer support.

6. Objectives of the Assessment of the PVAAs

<table>
<tr><th>Professional Values, Attitudes and Enabling Acumens</th><th>Technical Competencies</th></tr>
<tr><td>To enable trainees to -
present evidence of their demonstration of the PVAAs
reflect on their own competence,
know their strengths and weaknesses, and
use feedback to inform and develop their competence.
The recorded evidence must provide qualitative evidence:
of a trainee’s self-evaluation of their display of professional values and attitudes;
of a trainee’s self-evaluation of his/her degree of competence in the acumens during the performance of tasks; and
to enable reviewers, evaluators, assessors and SAICA to determine the degree of the trainee’s competence to date and to identify the need for specific development.</td><td>To provide -
A quantitative and qualitative record of the trainee’s practical experience in the Technical Competencies; and
Sufficient information to allow reviewers, evaluators, assessors and SAICA to determine the sufficiency[1] of the trainee’s experience to date and to identify the need for specific experience.</td></tr>
</table>

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

G. OUTCOME OF THE COMPETENCY FRAMEWORK

The Training Programme assists in the development & assessments of the professional values attitudes and enabling acumens and technical competencies by providing different opportunities to develop or demonstrate these acumens. Trainees are required to integrate relevant acumens and technical competencies.

Each trainee should take ownership in developing these acumens.

The outcome of the competency framework for the Professional values and attitudes and the Enabling acumens with appropriate proficiency level within the training programme is documented in Appendix 1 of the Competency Framework. Training officers must also refer to this document for the definitions of the technical outcomes at both the at entry level and academic programme.

Training officers and role-players should refer to all guidance documents as produced by SAICA from time to time.