

GUIDELINES TO THE TRAINING REGULATIONS

Effective 1 January 2024

Guideline - Recognition of Prior Learning

TABLE OF CONTENTS

Contents

	INTRODUCTION	3
GUIDELINE 1	RECOGNITION OF PRIOR LEARNING	4

INTRODUCTION

The purpose of this document is to provide guidance. Kindly note the guidance below will be available on the [SAICA website](#).

Please note that this document is used for clarification of certain clauses in the Regulations and can be considered in the interpretation of the Regulations. However, it does not replace the Regulations.

GUIDELINE 1 RECOGNITION OF PRIOR LEARNING

1. Definition

Recognition of Prior Learning (RPL) is the process through which the trainee accountant's prior learning (or work experience) is recognised by reducing the remaining term of the training contract after assessment of the trainee accountant against the prescribed competencies.

2. Objective

RPL is a stepping stone to the further development of a trainee accountant and is intended to confer a benefit to the trainee accountant in the form of a remission in the term of his training contract.

3. Legislative context

- 3.1. RPL is a national system and a key principle of the National Qualifications Framework created in terms of the South African Qualifications Authority Act, 1995.
- 3.2. SAICA, as a Recognised Professional Body, is required to facilitate the implementation of RPL in order to open up access and entry into the accounting profession and thereby contribute to redressing past imbalances in accountancy education and training.
- 3.3. The principles of the SAICA RPL policy are:
 - 3.3.1. compliance with the objectives of the National Qualifications Framework and the South African Qualifications Authority guidelines and criteria on assessment;
 - 3.3.2. international comparability;
 - 3.3.3. a consistent approach to the granting of credit;
 - 3.3.4. allowing access to all individuals regardless of gender, race or disability; and
 - 3.3.5. providing RPL credentialing once competence has been proven by means of an assessment process.

4. Applying for RPL

- 4.1. A prospective trainee accountant who wishes to apply for RPL must first enter into a training contract with a training office.
- 4.2. A trainee accountant must apply for RPL on TCMS within 14 months after the effective start date of the training contract.
- 4.3. A trainee accountant that has had a previous SAICA training contract, can apply for RPL for a maximum of the full term of the previous training contract.
- 4.4. A maximum of 12 (twelve) months' RPL may be granted for experience obtained outside of a SAICA training contract.
- 4.5. The training officer must approve the RPL application, on TCMS, if he is satisfied, based on the assessment process per section 5 that there are skills and/or competencies for which prior learning of the trainee accountant may be recognised.

5. Process of assessment for purposes of RPL

- 5.1. The training officer or other registered assessor must assess the trainee accountant's competence.
- 5.2. The trainee accountant may submit to the training officer either a portfolio of evidence of his previous work or any other relevant documentation in support of the application.
- 5.3. The training officer or other registered assessor must determine the level of proficiency in competence achieved in relation to the competencies prescribed by SAICA.
- 5.4. Based on the levels of competence the trainee accountant has achieved, the training officer must determine the length (in months) of remission to be granted, subject to 5.3, above.
- 5.5. The results of the assessment of RPL should be documented in the relevant ANA/PDS.

6. SAICA's discretionary powers

SAICA reserves the right to investigate any RPL decision by the training officer and may in its sole and absolute discretion amend the training officer's RPL decision.