



GUIDELINES TO THE TRAINING REGULATIONS

Effective 1 January 2024

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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 2 THE ACADEMIC PROGRESS RULE

1. INTRODUCTION

- 1.1. The training office serves as the practical training ground for prospective CAs(SA) and AGAs(SA). Many of these prospective CAs(SA) and AGAs(SA) are still completing their studies while working for the training office. Not passing these examinations creates several problems for both the trainee accountant and the training office, including, inter alia, the following:
 - 1.1.1. It limits the degree of responsibility that a trainee accountant can assume during his training contract;
 - 1.1.2. Providing time off for trainee accountants to study for and write tests and examinations is costly for the training office; and
 - 1.1.3. Trainee accountants are not able to focus fully on the development of their practical competencies if they also have to study for and pass examinations.
- 1.2. Trainee accountants are therefore expected to demonstrate a commitment to their studies through the achievement of sufficient academic progress, in the form of adhering to the academic progress rule.
- 1.3. These guidelines are issued to assist training officers in determining what constitutes “sufficient academic progress” and to provide guidance on procedures that should be followed where sufficient academic progress is not achieved.
- 1.4. Regulation 21 of these Regulations contains the following statements pertaining to the cancellation of a training contact on the basis of insufficient academic progress:
 - 21.3 *Should the trainee accountant fail an academic year in an accredited degree or an accredited bridging programme for the first time, the training officer must, within 30 days of receiving the trainee accountant's results, issue a written notification to the trainee accountant, informing the trainee accountant that, should he fail the same academic year again in the following year of his training contract, Regulation 21.4 will be applied.*
 - 21.4 *If the trainee accountant fails the same academic year of an accredited degree or an accredited bridging programme for the second time, the training officer must either:*
 - 21.4.1 *cancel the training contract; or*
 - 21.4.2 *allow the trainee accountant to continue under the existing training contract for one further academic year (a discretionary year).*
 - 21.5 *Should the trainee accountant still be in contravention of the academic progress rule at the end of the discretionary year referred to in Regulation 21.4.2, the training officer must cancel the training contract, provided that such cancellation does not take place within six months from the end of the training contract, in which case the training contract may be discharged, subject to Regulation 24.*
 - 21.6 *The training officer must inform the trainee accountant in writing of which option outlined in Regulation 21.4 has been applied, as well as the reasons for its application.*

2. DEFINITION OF ACADEMIC PROGRESS

- 2.1. Academic progress is defined as “the satisfactory completion of all or sufficient subjects to enable a trainee accountant to make one further year of academic progress towards the completion of an accredited degree or accredited bridging programme. The trainee accountant must achieve at least one year of academic progress during any two calendar years.”.
- 2.2. An accredited post-graduate qualification, the ITC and the APC are specifically excluded from this definition. However, the training office may make enrolment for and continued academic progress in an accredited post-graduate qualification a condition of the trainee accountant’s employment in terms of Regulations 13.4 and 13.5.

- 2.3. Academic progress is measured by a trainee accountant's passing of the examination(s) of the education institution for which he is currently registered and cannot be achieved merely by transferring to another education institution.

3. PRACTICAL APPLICATION OF THE RULE

- 3.1. Trainee accountants studying at an undergraduate level are often unable to complete the equivalent of a full academic year during one calendar year and will therefore generally not make academic progress after one year. They, in most cases, require at least two years to make academic progress.

- 3.2. Assuming that the trainee accountant registers with an education institution for first-year modules during the first year of his training contract, this trainee accountant must, as a minimum, achieve the following in order to comply with the academic progress rule:

- 3.2.1. At the end of the *second year* of his contract, he must have passed ALL his first-year modules as prescribed by the relevant university. If he fails to meet this requirement, he will have made insufficient academic progress and the training officer will need to consider his options in terms of Regulation 21.4.

These options include:

- a. Cancelling the trainee accountant's contract; or
 - b. Allowing the trainee accountant to continue with the third year of his training contract (a "discretionary year") during which he will attempt to pass any remaining first-year modules. Should the trainee accountant not have passed all his first-year modules at the end of the discretionary year, the training officer **must** cancel the training contract, provided that such cancellation does not take place during the last six months of the training contract.
- 3.3. Assuming he took 2 (two) calendar years to successfully complete his first-year modules, at the end of the fourth year of the trainee accountant's contract, he must by then have passed ALL his second-year modules.
- 3.4. If a trainee accountant had completed all his first year modules by the end of the discretionary year, he **must then** pass **all** his second-year modules by the end of the fifth year of his contract. If he fails to meet this requirement, the training officer again has two options:
- 3.4.1. Cancelling the trainee accountant's contract; or
 - 3.4.2. Allowing the trainee accountant to continue with the fifth year of his training contract while completing the remainder of his second-year modules.
 - 3.4.3. Should the trainee accountant fail to pass these credits by the end of the discretionary year, the training officer **must** cancel the contract provided that such cancellation does not take place within six (6) months from the end of the training contract. If the latter is the case, the training contract may be discharged, subject to Regulation 24.