

SAICA - Assessment of Professional Competence: November 2017

Development of professional competence cannot be solely ascribed to only one element of the qualification process. Rather it is the combination of the academic programme, training programme and professional programme which contributes towards the development of professional competence.

Professional Programme Provider, Training Office and University statistics contained within this document should therefore be analysed/ reviewed holistically and the components of the qualification process should not be regarded in isolation.

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Overview of the results

	November 2017			
	FAIL	PASS	TOTAL	%PASS
First time candidates	410	2025	2435	83%
Repeat candidates **Note 1	125	143	268	53%
Grand Total	535	2168	2703	80%

	November 2016			
	FAIL	PASS	TOTAL	%PASS
First time candidates	203	2048	2251	91%
Repeat candidates **Note 1	79	199	278	72%
Grand Total	282	2247	2529	89%

	November 2015			
	FAIL	PASS	TOTAL	%PASS
First time candidates	257	2185	2442	89%
Repeat candidates **Note 1	56	211	267	79%
Grand Total	313	2396	2709	88%

	November 2014			
	FAIL	PASS	TOTAL	%PASS
First time candidates	277	1773	2050	86%
Repeat candidates **Note 1				
Grand Total	277	1773	2050	86%

****Note 1 :** SAICA introduced the APC for the first time in November 2014. The candidate population for the November 2014 exam therefore comprised first time candidates only and there were no repeat candidates included in that population. The repeat candidate population for the November 2017, 2016 and 2015 exams comprise candidates who have attempted the APC before.

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	Total Number of Candidates	Manual		E-writing		**Note 2
2017	2703	915	34%	1788	66%	
2016	2529	1161	46%	1368	54%	
2015	2709	2426	90%	283	10%	
2014	2050	2050	100%	0	0%	

		First Timers		Repeats	
2017	2703	2435	90%	268	10%
2016	2529	2251	89%	278	11%
2015	2709	2442	90%	267	10%
2014	2050	2050	100%	0	0%

	Training Office Size	Small	Medium	Large	
2017	Percentage of Population	29%	26%	45%	
	Number of Candidates	771	715	1217	2703
2016	Percentage of Population	42%	18%	40%	
	Number of Candidates	1069	449	1011	2529
2015	Percentage of Population	42%	18%	40%	
	Number of Candidates	1133	493	1083	2709
2014	Percentage of Population	32%	18%	50%	
	Number of Candidates	652	374	1024	2050

	Registered Training Contract Status	Active	Cancelled	Completed	**Note 3
2017	Percentage of Population	81%	2%	17%	
	Number of Candidates	2182	49	472	
2016	Percentage of Population	79%	2%	19%	
	Number of Candidates	2000	53	476	
2015	Percentage of Population	66%	10%	24%	
	Number of Candidates	1779	281	649	2709
2014	Percentage of Population	83%	5%	12%	
	Number of Candidates	1696	105	249	2050

	Registered Training Contract Number of Completed Months	20 - 26	27 - 32	33 - 38	>38	**Note 3
2017	Percentage of Population	68%	3%	20%	9%	
	Number of Candidates	1835	91	539	238	
2016	Percentage of Population	69%	2%	20%	8%	
	Number of Candidates	1746	53	516	214	
2015	Percentage of Population	62%	2%	26%	10%	
	Number of Candidates	1680	52	717	260	2709
2014	Percentage of Population	80%	1%	13%	6%	
	Number of Candidates	1642	23	259	126	2050

****Note 2 :**

SAICA introduced a e-writing pilot to a select number of candidates for APC November 2015. The participation in the pilot was voluntary. For APC November 2016 and November 2017, the option of e-writing was optional.

****Note 3 :**

The eligibility requirements for admittance to the APC are as follows:

- ✓ A pass in the Initial Test of Competence; and
- ✓ Completion of a minimum of 20 months under a registered training contract with an accredited training office; and
- ✓ Successful completion of an accredited professional programme.

During a training contract candidates fulfil the practical experience requirements of the training programme for 36 (completed academic programme - CTA) or 48 - 60 months (part time students and full time employees). The training contract status and number of months represents the status of the candidate population as at the date of the assessment.

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	Trainee Elective	Audit	Financial Management	Internal Audit	Management Decision Making	Tax	Not Applicable	**Note 4
2017	Percentage of Population	91%	6%	2%	1%	0.7%	0.1%	
	Number of Candidates	2458	160	42	20	19	4	2703
2016	Percentage of Population	92%	6%	1%	0%	0%	0%	
	Number of Candidates	2330	154	29	11	1	4	2529
2015	Percentage of Population	91%	5%	1%	1%	1%	8%	
	Number of Candidates	2289	120	37	31	22	210	2709
2014	Percentage of Population	90%	6%	0%	1%	0%	3%	
	Number of Candidates	1840	118	4	20	4	64	2050

	ITC Year Completed	2017	2016	2015	2014	2013	Before 2013	
2017	Percentage of Population	26%	61%	8%	2%	1%	2%	
	Number of Candidates	709	1655	219	44	30	46	2703

	Professional Programme Providers	UCT	APT	
2017	Percentage of Population	25%	75%	
	Number of Candidates	666	2037	2703
2016	Percentage of Population	25%	75%	
	Number of Candidates	631	1898	2529
2015	Percentage of Population	22%	78%	
	Number of Candidates	588	2121	2709
2014	Percentage of Population	23%	77%	
	Number of Candidates	467	1583	2050

	Gender	Female	Male	
2017	Percentage of Population	54%	46%	
	Number of Candidates	1452	1251	2703
2016	Percentage of Population	51%	49%	
	Number of Candidates	1287	1242	2529
2015	Percentage of Population	50%	50%	
	Number of Candidates	1367	1342	2709
2014	Percentage of Population	49%	51%	
	Number of Candidates	1013	1037	2050

****Note 4:**

"Not Applicable" Category include those trainees with registered training contracts prior to 2010 when the new training model was implemented.

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Honours Roll Candidates - In Alphabetical Order (Surname)

Exam #	Name	Surname	Training Office	Provider
615	Michael	Ashton	Deloitte	APT
192	Nicki	Berrange	Nedbank Limited	UCT
709	Callen	Brown	KPMG	UCT
341	Josh	Cesman	Ernst & Young	UCT
2147	Wynand	Crous	PricewaterhouseCoopers	UCT
291	Robert	Edwards	C2 Financial Services Trust	APT
1858	Hendrik	Erasmus	Deloitte	APT
292	Michael	Etchells	Mazars	APT
604	St-John	Hunter	Deloitte	UCT
1930	Marina	Jordaan	PriceWaterhouseCoopers	APT
2697	Shalin	Naidoo	Deloitte	APT
942	Kyle	Triegaardt	Grant Thornton	APT
1249	Migael	Van Schalkwyk	PriceWaterhouseCoopers	UCT
27	Conrad	van Zyl	PriceWaterhouseCoopers	APT

An honours roll is identified each year at the discretion of SAICA's Assessment of Professional Competence Examination Committee (APC Examco) and (the Initial Professional Development Committee (IPD)). The honours roll represents candidates who have performed exceptionally overall in the case study and who have demonstrated great insight in their responses.

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By Race & Gender

November 2017									
Race	Male			Female			Total		
	Pass	Total	% Pass	Pass	Total	% Pass	Pass	Total	% Pass
African	293	428	68%	415	593	70%	708	1021	69%
Coloured	52	71	73%	93	110	85%	145	181	80%
Indian	152	192	79%	180	203	89%	332	395	84%
White	504	557	90%	475	545	87%	979	1102	89%
Other	3	3	100%	1	1	100%	4	4	100%
Grand Total	1004	1251	80%	1164	1452	80%	2168	2703	80%

November 2016									
Race	Male			Female			Total		
	Pass	Total	% Pass	Pass	Total	% Pass	Pass	Total	% Pass
African	306	390	78%	404	482	84%	710	872	81%
Coloured	52	62	84%	68	79	86%	120	141	85%
Indian	193	213	91%	233	248	94%	426	461	92%
White	536	567	95%	435	468	93%	971	1035	94%
Other	10	10	100%	10	10	100%	20	20	100%
Grand Total	1097	1242	88%	1150	1287	89%	2247	2529	89%

November 2015									
Race	Male			Female			Total		
	Pass	Total	% Pass	Pass	Total	% Pass	Pass	Total	% Pass
African	334	439	76%	439	520	84%	773	959	81%
Coloured	68	80	85%	86	99	87%	154	179	86%
Indian	166	189	88%	193	206	94%	359	395	91%
White	587	625	94%	504	532	95%	1091	1157	94%
Other	9	9	100%	10	10	100%	19	19	100%
Grand Total	1164	1342	87%	1232	1367	90%	2396	2709	88%

November 2014									
Race	Male			Female			Total		
	Pass	Total	% Pass	Pass	Total	% Pass	Pass	Total	% Pass
African	197	261	75%	249	320	78%	446	581	77%
Coloured	58	63	92%	66	78	85%	124	141	88%
Indian	137	158	87%	135	152	89%	272	310	88%
White	494	548	90%	426	457	93%	920	1005	92%
Other	6	7	86%	5	6	83%	11	13	85%
Grand Total	892	1037	86%	881	1013	87%	1773	2050	86%

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By Training Office **Note 5

	November 2017			November 2016			November 2015			November 2014		
	Pass	Total	% Pass	Pass	Total	% Pass	Pass	Total	% Pass	Pass	Total	% Pass
Auditor-General	166	256	65%	128	174	74%	137	180	76%	72	105	69%
Baker Tilly International	24	27	89%	28	29	97%	26	27	96%	20	21	95%
BDO	71	91	78%	68	80	85%	78	91	86%	46	62	74%
Deloitte	280	315	89%	337	356	95%	316	340	93%	261	284	92%
Ernst & Young	199	242	82%	237	253	94%	243	275	88%	200	220	91%
Grant Thornton	109	135	81%	105	114	92%	109	120	91%	76	96	79%
Investec	23	23	100%	21	22	95%	26	27	96%	23	25	92%
KPMG	332	399	83%	290	327	89%	307	340	90%	264	292	90%
Mazars	63	78	81%	57	64	89%	62	66	94%	43	47	91%
Moore Stephens	40	43	93%	41	43	95%	41	44	93%	27	28	96%
Nkonki	14	23	61%	17	20	85%	23	31	74%			
PKF	46	55	84%	38	44	86%	52	60	87%	25	30	83%
PricewaterhouseCoopers	353	410	86%	378	418	90%	432	470	92%	383	419	91%
RSM Betty & Dickson	21	35	60%	25	28	89%	47	50	94%	20	22	91%
SizweNtsalubaGobodo	50	85	59%	101	126	80%	100	132	76%	49	67	73%
Standard Bank	18	20	90%	18	21	86%						
Other	359	466	77%	358	410	87%	397	456	87%	264	332	80%
Grand Total	2168	2703	80%	2247	2529	89%	2396	2709	88%	1773	2050	86%

****Note 5 :** Training offices with less than 20 APC Candidates, are not listed separately, but are included under "other".

Training office includes multiple training office locations grouped together and represents the office at which the registered training contract is/was undertaken and may include trainee's whose training contract has been completed/discharged.

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By Professional Programme Provider

Professional Programme Provider	November 2017						November 2016						November 2015						November 2014					
	First timers			Repeats			First timers			Repeats			First timers			Repeats			First timers			Repeats **Note 6		
	Passes	Total	% of total	Passes	Total	% of total	Passes	Total	% of total	Passes	Total	% of total	Passes	Total	% of total	Passes	Total	% of total	Passes	Total	% of total	Passes	Total	% of total
APT	1467	1821	81%	111	216	51%	1500	1650	91%	177	248	71%	1667	1881	89%	194	240	81%	1336	1583	84%			
UCT	558	614	91%	32	52	62%	548	601	91%	22	30	73%	518	561	92%	17	27	63%	437	467	94%			
Grand Total	2025	2435	83%	143	268	53%	2048	2251	91%	199	278	72%	2185	2442	89%	211	267	79%	1773	2050	86%			

Race	November 2017						November 2016						November 2015						November 2014					
	APT			UCT			APT			UCT			APT			UCT			APT			UCT		
	Pass	Total	% Pass	Pass	Total	% Pass	Pass	Total	% Pass	Pass	Total	% Pass	Pass	Total	% Pass	Pass	Total	% Pass	Pass	Total	% Pass	Pass	Total	% Pass
African	599	879	68%	109	142	77%	618	754	82%	92	118	78%	686	847	81%	87	112	78%	383	506	76%	63	75	84%
Coloured	88	112	79%	57	69	83%	75	91	82%	45	50	90%	97	116	84%	57	63	90%	91	104	88%	33	37	89%
Indian	260	312	83%	72	83	87%	321	345	93%	105	116	91%	284	316	90%	75	79	95%	213	249	86%	59	61	97%
White	630	733	86%	349	369	95%	655	700	94%	316	335	94%	780	828	94%	311	329	95%	640	714	90%	280	291	96%
Other	1	1	100%	3	3	100%	8	8	100%	12	12	100%	14	14	100%	5	5	100%	9	10	90%	2	3	67%
Grand Total	1578	2037	77%	590	666	89%	1677	1898	88%	570	631	90%	1861	2121	88%	535	588	91%	1336	1583	84%	437	467	94%

****Note 6 :** SAICA introduced the APC for the first time in November 2014. The candidate population for the APC November 2014 exam comprises first time candidates only and there are therefore no repeat candidates included in the population.